<sup>6</sup>The income tax rate for Vermont is 24 percent of Federal income tax liability for all employees. Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in § 302–17.8(e)(2)(iii).

### Appendix C to Part 302–17—Federal Tax Tables For RIT Allowance-Year 2

## Federal Marginal Tax Rates by Earned Income Level and Filing Status—Tax Year 2004

The following table is to be used to determine the Federal marginal tax rate

for Year 2 for computation of the RIT allowance as prescribed in § 302– 17.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar years 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, or 2003.

Marginal tax rate	Single t	axpayer	Heads of	household	Married filing jointly/ qualifying widows & widowers		Married filing sepa- rately	
		But not over	Over	But not over				
Percent	Over				Over	But not over	Over	But not over
10 15 25	\$8,486 15,852 39,093	\$15,852 39,093 84,081	\$15,539 25,991 56,668	\$25,991 56,668 123,629	\$22,763 36,688 82,625	\$36,688 82,625 147,439	\$10,614 17,891 41,386	\$17,891 41,386 74,492
28 33	84,081 166,123	166,123 341,553	123,629 193,801	193,801 354,536	147,439 212,158	212,158	74,492	108,134
35	341,553		354,536	·····	352,775		179,237	·····

■ 3. Amend the heading of Appendix D to part 302–17 by removing "2002" and adding "2003" in its place.

[FR Doc. 04–5715 Filed 3–12–04; 8:45 am] BILLING CODE 6820–14–P

## DEPARTMENT OF HOMELAND SECURITY

## Federal Emergency Management Agency

## 44 CFR Part 65

## Changes in Flood Elevation Determinations

**AGENCY:** Federal Emergency Management Agency (FEMA), Emergency Preparedness and Response Directorate, Department of Homeland Security.

## ACTION: Final rule.

**SUMMARY:** Modified Base (1% annualchance) Flood Elevations (BFEs) are finalized for the communities listed below. These modified BFEs will be used to calculate flood insurance premium rates for new buildings and their contents.

**EFFECTIVE DATES:** The effective dates for these modified BFEs are indicated on the following table and revise the Flood Insurance Rate Maps (FIRMs) in effect for the listed communities prior to this date.

**ADDRESSES:** The modified BFEs for each community are available for inspection at the office of the Chief Executive Officer of each community. The

respective addresses are listed in the table below.

## FOR FURTHER INFORMATION CONTACT:

Doug Bellomo, P.E., Hazard Identification Section, Mitigation Division, Emergency Preparedness and Response Directorate, FEMA, 500 C Street, SW., Washington, DC 20472, (202) 646–2903.

**SUPPLEMENTARY INFORMATION:** FEMA makes the final determinations listed below of the modified BFEs for each community listed. These modified BFEs have been published in newspapers of local circulation and ninety (90) days have elapsed since that publication.

The Mitigation Division Director of the Emergency Preparedness and Response Directorate has resolved any appeals resulting from this notification.

The modified BFEs are not listed for each community in this notice. However, this rule includes the address of the Chief Executive Officer of the community where the modified BFEs determinations are available for inspection.

The modified BFEs are made pursuant to Section 206 of the Flood Disaster Protection Act of 1973, 42 U.S.C. 4105, and are in accordance with the National Flood Insurance Act of 1968, 42 U.S.C. 4001 *et seq.*, and with 44 CFR part 65.

For rating purposes, the currently effective community number is shown and must be used for all new policies and renewals.

The modified BFEs are the basis for the floodplain management measures that the community is required to either adopt or to show evidence of being already in effect in order to qualify or to remain qualified for participation in the National Flood Insurance Program (NFIP).

These modified BFEs, together with the floodplain management criteria required by 44 CFR 60.3, are the minimum that are required. They should not be construed to mean that the community must change any existing ordinances that are more stringent in their floodplain management requirements. The community may at any time enact stricter requirements of its own, or pursuant to policies established by other Federal, state, or regional entities.

These modified BFEs are used to meet the floodplain management requirements of the NFIP and are also used to calculate the appropriate flood insurance premium rates for new buildings built after these elevations are made final, and for the contents in these buildings.

The changes in BFEs are in accordance with 44 CFR 65.4.

#### **National Environmental Policy Act**

This rule is categorically excluded from the requirements of 44 CFR part 10, Environmental Consideration. No environmental impact assessment has been prepared.

## **Regulatory Flexibility Act**

The Mitigation Division Director of the Emergency Preparedness and Response Directorate certifies that this rule is exempt from the requirements of the Regulatory Flexibility Act because modified BFEs are required by the Flood Disaster Protection Act of 1973, 42 U.S.C. 4105, and are required to maintain community eligibility in the 12082

NFIP. No regulatory flexibility analysis has been prepared.

# **Regulatory Classification**

This final rule is not a significant regulatory action under the criteria of section 3(f) of Executive Order 12866 of September 30, 1993, Regulatory Planning and Review, 58 FR 51735.

# Executive Order 12612, Federalism

This rule involves no policies that have federalism implications under Executive Order12612, Federalism, dated October 26, 1987.

# Executive Order 12778, Civil Justice Reform

This rule meets the applicable standards of section 2(b)(2) of Executive Order 12778.

# List of Subjects in 44 CFR Part 65

Flood insurance, Floodplains, Reporting and recordkeeping requirements.

■ Accordingly, 44 CFR part 65 is amended to read as follows:

## PART 65—[AMENDED]

■ 1. The authority citation for part 65 continues to read as follows:

Authority: 42 U.S.C. 4001 *et seq.*; Reorganization Plan No. 3 of 1978, 3 CFR, 1978 Comp., p. 329; E.O. 12127, 44 FR 19367, 3 CFR, 1979 Comp., p.376.

## §65.4 [Amended]

■ 2. The tables published under the authority of § 65.4 are amended as follows:

State and county	Location and case No.	Date and name of news- paper where notice was published	Chief executive officer of community	Effective date of modification	Community No.
Arizona: Maricopa (FEMA Docket No.: B–7440).	Town of Gila Bend (02–09– 807P), (02– 09–857P).	August 7, 2003; August 14, 2003; Arizona Busi- ness Gazette.	The Honorable Chuck Turner, Mayor, Town of Gila Bend, P.O. Box A, Gila Bend, Arizona 85337.	November 13, 2003	040043
Arizona: Maricopa (FEMA Docket No.: B–7440).	City of Phoenix (03–09– 0522P).	August 7, 2003; August 14, 2003; <i>Arizona Busi- ness Gazette</i> .	The Honorable Skip Rimsza, Mayor, City of Phoenix, 200 West Washington Street, 11th Floor, Phoenix, Arizona 85003.	November 13, 2003	040051
Arizona: Maricopa (FEMA Docket No.: B–7440).	City of Scotts- dale (03–09– 0482P).	July 24, 2003; July 31, 2003; <i>Arizona Business</i> <i>Gazette</i> .	The Honorable Mary Manross, Mayor, City of Scottsdale, 3939 North Drinkwater Boulevard, Scottsdale, Arizona 85251.	October 23, 2003	045012
Arizona: Maricopa (FEMA Docket No.: B–7440).	Unincorporated Areas (02–09– 807P), (02– 09–857P).	August 7, 2003; August 14, 2003; <i>Arizona Busi-</i> ness Gazette.	The Honorable R. Fulton Brock, Chairman, Maricopa County Board of Supervisors, 301 West Jefferson, 10th Floor, Phoenix, Arizona 85003.	November 13, 2003	040037
Arizona: Maricopa (FEMA Docket No.: B–7440).	Unincorporated Areas (02–09– 1240P).	August 7, 2003; August 14, 2003; <i>Arizona Re- public.</i>	The Honorable R. Fulton Brock, Chairman, Maricopa County Board of Supervisors, 301 West Jefferson, 10th Floor, Phoenix, Arizona 85003.	November 13, 2003	040037
Arizona: Pima (FEMA Docket No.: B–7440).	Unincorporated Areas (01–09– 407P).	July 24, 2003; July 31, 2003; <i>Tucson Citizen</i> .	The Honorable Sharon Bronson, Chair, Pima County Board of Supervisors, 130 West Con- gress, 11th Floor, Tucson, Ari- zona 85701.	June 30, 2003	040073
Arizona: Yavapai (FEMA Docket No.: B–7440).	Town of Prescott Valley (03–09– 0757P).	July 31, 2003; August 7, 2003; Prescott Daily Courier.	The Honorable Richard Killingsworth, Mayor, Town of Prescott Valley, Civic Center, 7501 East Civic Circle, Prescott Valley, Arizona 86314.	November 6, 2003	040121
California: Contra Costa (FEMA Docket No.: B– 7440).	City of Concord (03–09– 0859P).	September 4, 2003; Sep- tember 11, 2003; Contra Costa Times.	The Honorable Mark Peterson, Mayor, City of Concord, Con- cord City Hall, 1950 Parkside Drive, Concord, California 94519.	August 11, 2003	065022
California: Contra Costa (FEMA Docket No.: B– 7440).	City of Richmond (03–09– 1116P).	September 18, 2003; September 25, 2003; Contra Costa Times.	The Honorable Irma Anderson, Mayor, City of Richmond, 2600 Barrett Avenue, Third Floor, Richmond, California 94804.	August 27, 2003	060035
California: Mendocino (FEMA Docket No.: B–7440).	City of Ukiah (03–09– 0317P).	October 2, 2003; October 9, 2003; Ukiah Daily Journal.	The Honorable Eric Larson, Mayor, City of Ukiah, 300 Semi- nary Avenue, Ukiah, California 95482.	September 11, 2003	060186
California: Mendocino (FEMA Docket No.: B–7440).	Unincorporated Areas (03–09– 0317P).	October 2, 2003; October 9, 2003; Ukiah Daily Journal.	The Honorable Richard Shoe- maker, Chairman, Mendocino County Board of Supervisors, 501 Low Gap Road, Room 1090, Ukiah, California 95482.	September 11, 2003	060183
California: River- side (FEMA Docket No.: B– 7440).	City of Temecula (02–09– 1365P).	July 31, 2003; August 7, 2003; Press Enterprise.	The Honorable Jeff Stone, Mayor, City of Temecula, P.O. Box 9033, Temecula, California 92589–9033.	November 6,2003	060742

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State and county	Location and case No.	Date and name of news- paper where notice was published	Chief executive officer of community	Effective date of modification	Community No.
California: Sac- ramento (FEMA Docket No.: B– 7440).	Unincorporated Areas (03–09– 0432P). August 7, 2003; August 14, 2003; Daily Re- corder.		The Honorable Illa Collin, Chair, Sacramento County Board of Supervisors, 700 H Street, Room 2450, Sacramento, Cali- fornia 95814.	July 21, 2003	060262
California: San Bernardino (FEMA Docket No.: B–7440).	City of Yucaipa (03–09– 0821P).	September 18, 2003; September 25, 2003; San Bernardino County Sun.	The Honorable Dick Riddell, Mayor, City of Yucaipa, 34272 Yucaipa Boulevard, Yucaipa, California 92399.	September 2, 2003	060739
California: San Diego (FEMA Docket No.: B– 7440).	City of San Diego (03–09– 1057P).	August 14, 2003; August 21, 2003; San Diego Daily Transcript.	The Honorable Richard M. Mur- phy, Mayor, City of San Diego, 202 C Street, 11th Floor, San Diego, California 92101.	November 20, 2003	060295
California: San Diego (FEMA Docket No.: B– 7440).	City of San Diego (03–09– 0450P).	September 18, 2003; September 25, 2003; San Diego Union-Trib- une.	The Honorable Richard M. Mur- phy, Mayor, City of San Diego, 202 C Street, 11th Floor, San Diego, California 92101.	August 21, 2003	060295
California: Santa Barbara (FEMA Docket No.: B– 7440).	City of Santa Barbara (01– 09–220P).	October 9, 2003; October 16, 2003; Santa Bar- bara News Press.	The Honorable Marty Blum, Mayor, City of Santa Barbara, P.O. Box 1990, Santa Barbara, California 93102–1990.	January 15, 2004	060335
Colorado: Arapahoe (FEMA Docket No.: B–7440).	Unincorporated Areas (03–08– 0362P).	August 14, 2003; August 21, 2003; <i>Denver Post.</i>	The Honorable Marie Mackenzie, Chair, Arapahoe County Board of Commissioners, 5334 South Prince Street, Littleton, Colo- rado 80166–0060.	July 24, 2003	080011
Colorado: Denver (FEMA Docket No.: B–7440).	City and County of Denver (03– 08–0362P).	August 14, 2003; August 21, 2003; <i>Denver Post.</i>	The Honorable John W. Hickenlooper, Mayor, City and County of Denver, 1437 Ban- nock Street, Suite 350, Denver, Colorado 80202.	July 24, 2003	080046
Colorado: El Paso (FEMA Docket No.: B–7438).	City of Colorado Springs (02– 08–394P).	April 24, 2003; May 1, 2003; <i>The Gazette</i> .	The Honorable Lionel Rivera, Mayor, City of Colorado Springs, P.O. Box 1575, Colo- rado Springs, Colorado 80901– 1575.	July 31, 2003	080060
Colorado: El Paso (FEMA Docket No.: B–7440).	City of Colorado Springs (03– 08–0212P).	August 14, 2003; August 21, 2003; <i>The Gazette</i> .	The Honorable Lionel Rivera, Mayor, City of Colorado Springs, P.O. Box 1575, Colo- rado Springs, Colorado 80901– 1575.	October 9, 2003	080060
Colorado: El Paso (FEMA Docket No.: B–7440).	City of Colorado Springs (01– 08–177P).	October 9, 2003; October 16, 2003; <i>The Gazette</i> .	The Honorable Lionel Rivera, Mayor, City of Colorado Springs, P.O. Box 1575, Colo- rado Springs, Colorado 80901– 1575.	January 15, 2004	080060
Colorado: El Paso (FEMA Docket No.: B–7440).	Unincorporated Areas (03–08– 0385P).	August 20, 2003; August 27, 2003; <i>El Paso County News</i> .	The Honorable Chuck Brown, Chairman, El Paso County Board of Commissioners, 27 East Vermijo Avenue, Colorado Springs, Colorado 80903–2208.	November 26, 2003	080059
Colorado: El Paso (FEMA Docket No.: B–7440).	Unincorporated Areas (01–08– 177P).	October 9, 2003; October 16, 2003; The Gazette.	The Honorable Chuck Brown, Chairman, El Paso County Board of Commissioners, 27 East Vermijo Avenue, Colorado Springs, Colorado 80903–2208.	January 15, 2004	080059
Colorado: Jeffer- son (FEMA Docket No.: B– 7440).	City of Lakewood (03–08– 0167P).	June 19, 2003; August 7, 2003; <i>Lakewood Sen-</i> <i>tinel.</i>	The Honorable Steve Burkholder, Mayor, City of Lakewood, 480 South Allison Parkway, Lake- wood, Colorado 80226–3127.	September 25, 2003	085075
Hawaii: Hawaii (FEMA Docket No.: B–7440).	Hawaii County (03–09– 0853P).	August 7, 2003; August 14, 2003; <i>Hawaii Trib- une Herald</i> .	The Honorable Harry Kim, Mayor, Hawaii County, 25 Aupuni Street, Hilo, Hawaii 96720.	July 15, 2003	155166
Idaho: Gem (FEMA Docket No.: B–7440).	Unincorporated Areas (03–10– 0299P).	August 31, 2003; Sep- tember 7, 2003; <i>Idaho</i> <i>Press Tribune</i> .	The Honorable Ed Mansfield, Chairman, Gem County Board of Commissioners, 415 East Main Street, Emmett, Idaho 83617.	December 4, 2003	160127

State and county	Location and case No.	Date and name of news- paper where notice was published	Chief executive officer of community	Effective date of modification	Community No.
Nevada: Clark (FEMA Docket No.: B–7440).	Unincorporated Areas (03–09– 1569P).	October 2, 2003; October 9, 2003; Las Vegas Review—Journal.	The Honorable Mary Kincaid- Chauncey, Chair, Clark County Board of Commissioners, 500 South Grand Central Parkway, Las Vegas, Nevada 89155.	September 11, 2003	320003
Texas: Collin (FEMA Docket No.: B–7440).	City of Frisco (01–06– 1415P).	August 8, 2003; August 15, 2003; <i>Frisco Enter-</i> <i>prise</i> .	The Honorable Mike Simpson, Mayor, City of Frisco, 6891 Main Street, Frisco, Texas 75034.	November 14, 2003	480134
Washington: Thurston (FEMA Docket No.: B-7440).	City of Olympia (03–10– 0337P).	September 18, 2003; September 25, 2003, <i>The Olympian</i> .	The Honorable Stan Biles, Mayor, City of Olympia, P.O. Box 1967, Olympia, Washington 98507– 1967.	December 26, 2003	530191
Washington: Thurston (FEMA Docket No.: B–7440).	City of Tumwater (03–10– 0337P).	September 18, 2003; September 25, 2003; <i>The Olympian</i> .	Hon. Ralph C. Osgood, Mayor, City of Tumwater, 555 Israel Road Southwest, Tumwater, Washington 98501.	December 26, 2003	530192
Washington: Thurston (FEMA Docket No.: B–7440).	Unincorporated Areas (03–10– 0337P).	September 18, 2003; September 25, 2003; <i>The Olympian.</i>	The Honorable Cathy Wolfe, Chair, Thurston County Board of Commissioners, Building 1, Room 269, 2000 Lakeridge Drive Southwest, Olympia, Washington 98502–6045.	December 26, 2003	530188

(Catalog of Federal Domestic Assistance No. 83.100, "Flood Insurance.")

Dated: March 3, 2004.

## Anthony S. Lowe,

Mitigation Division Director, Emergency Preparedness and Response Directorate. [FR Doc. 04–5748 Filed 3–12–04; 8:45 am] BILLING CODE 9110–11–P

# DEPARTMENT OF HOMELAND SECURITY

#### Federal Emergency Management Agency

# 44 CFR Part 65

[Docket No. FEMA-B-7444]

## Changes in Flood Elevation Determinations

**AGENCY:** Federal Emergency Management Agency (FEMA), Emergency Preparedness and Response Directorate, Department of Homeland Security.

# ACTION: Interim rule.

SUMMARY: This interim rule lists communities where modification of the Base (1 % annual-chance) Flood Elevations (BFEs) is appropriate because of new scientific or technical data. New flood insurance premium rates will be calculated from the modified BFEs for new buildings and their contents. DATES: These modified BFEs are currently in effect on the dates listed in the table below and revise the Flood Insurance Rate Maps in effect prior to this determination for the listed communities.

From the date of the second publication of these changes in a newspaper of local circulation, any person has ninety (90) days in which to request through the community that the Mitigation Division Director for the Emergency Preparedness and Response Directorate reconsider the changes. The modified BFEs may be changed during the 90-day period.

**ADDRESSES:** The modified BFEs for each community are available for inspection at the office of the Chief Executive Officer of each community. The respective addresses are listed in the table below.

## FOR FURTHER INFORMATION CONTACT:

Doug Bellomo, P.E., Hazard Identification Section, Mitigation Division, Emergency Preparedness and Response Directorate, FEMA, 500 C Street, SW., Washington, DC 20472, (202) 646–2903.

**SUPPLEMENTARY INFORMATION:** The modified BFEs are not listed for each community in this interim rule. However, the address of the Chief Executive Officer of the community where the modified BFE determinations are available for inspection is provided.

Any request for reconsideration must be based on knowledge of changed conditions or new scientific or technical data.

The modifications are made pursuant to section 201 of the Flood Disaster Protection Act of 1973, 42 U.S.C. 4105, and are in accordance with the National Flood Insurance Act of 1968, 42 U.S.C. 4001 *et seq.*, and with 44 CFR part 65.

For rating purposes, the currently effective community number is shown and must be used for all new policies and renewals.

The modified BFEs are the basis for the floodplain management measures that the community is required to either adopt or to show evidence of being already in effect in order to qualify or to remain qualified for participation in the National Flood Insurance Program (NFIP).

These modified BFEs, together with the floodplain management criteria required by 44 CFR 60.3, are the minimum that are required. They should not be construed to mean that the community must change any existing ordinances that are more stringent in their floodplain management requirements. The community may at any time enact stricter requirements of its own, or pursuant to policies established by the other Federal, State, or regional entities.

The changes BFEs are in accordance with 44 CFR 65.4.

# National Environmental Policy Act

This rule is categorically excluded from the requirements of 44 CFR part 10, Environmental Consideration. No environmental impact assessment has been prepared.

## **Regulatory Flexibility Act**

The Mitigation Division Director for the Emergency Preparedness and Response Directorate certifies that this rule is exempt from the requirements of

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