

2025 Regular Session

HOUSE BILL NO. 131

BY REPRESENTATIVE FARNUM

TAX/AD VALOREM TAX: Prohibits the board of review in Calcasieu Parish from considering ad valorem tax assessment complaints to which the notice of complaint was provided via facsimile transmission

1 AN ACT

2 To amend and reenact R.S. 47:1992(C), relative to ad valorem tax assessments in Calcasieu  
3 Parish; to provide for limitations for the filing of complaints heard by the board of  
4 review in Calcasieu Parish; to provide for applicability; to provide for an effective  
5 date; and to provide for related matters.

6 Notice of intention to introduce this Act has been published  
7 as provided by Article III, Section 13 of the Constitution of  
8 Louisiana.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 47:1992(C) is hereby amended and reenacted to read as follows:  
11 §1992. Inspection of assessment lists; notification and review of assessments by  
12 board of review; hearing officers

13 \* \* \*

14 C.(1) Except as provided for in Paragraph (2) of this Subsection, the ~~The~~  
15 board of review shall consider the written or oral complaint of any person desiring  
16 to be heard who has timely filed the report or reports as required by Chapter 6 of  
17 Subtitle III of this Title, R.S. 47:2301 et seq., and who has provided to the board of  
18 review at least seven days prior notice either through appearing in person at the  
19 board of review's office or by filing such complaint by means of certified mail which

1 shall be received at the board office no later than seven days prior to the public  
 2 hearing or by facsimile transmission to the board office which shall be received at  
 3 the board office no later than seven days prior to the public hearing. Contrary  
 4 provisions of law notwithstanding, the written or oral complaint of any bona fide  
 5 representative of an affected tax recipient body shall be considered by the board of  
 6 review provided such representative has provided notice to the board in the manner  
 7 provided in this Section and has furnished the owner's name and address, a  
 8 description of each property contested, and the assessment number of each property  
 9 contested. Nothing contained herein shall be construed to authorize a tax recipient  
 10 body to challenge the assessment of all property within its taxing jurisdiction in a  
 11 single complaint. The validity of each assessment shall be determined on its own  
 12 merits using recognized appraisal techniques. The board of review may make a  
 13 determination to increase or decrease the assessment of immovable or movable  
 14 property made by the assessor in accordance with the fair market or use valuation  
 15 determined by the board.

16 (2) In Calcasieu Parish, the board of review shall not consider the oral or  
 17 written complaint of any person who has provided prior notice of the complaint to  
 18 the board of review as required pursuant to the provisions of Paragraph (1) of this  
 19 Subsection by a facsimile transmission.

20 \* \* \*

21 Section 2. The provisions of this Act shall be applicable to complaints filed with the  
 22 board of review in Calcasieu Parish on or after July 1, 2025.

23 Section 3. This Act shall become effective on July 1, 2025.

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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HB 131 Engrossed

2025 Regular Session

Farnum

**Abstract:** Prohibits the board of review in Calcasieu Parish from considering the oral or written ad valorem tax assessment complaint of any person who provides the board notice of the complaint by facsimile transmission.

Present law requires the board of review in any parish to consider the written or oral complaint of any person desiring to be heard who has timely filed the reports required in present law and who has provided the board at least seven days prior notice either through appearing in person at the board 's office, by filing the complaint by certified mail that is received at the board's office no later than seven days prior to the public hearing, or by a facsimile transmission to the board office that is received at the board's office no later than seven days prior to the public hearing.

Proposed law retains present law for boards of review in parishes other than Calcasieu Parish but changes present law for complaints filed with the board of review in Calcasieu Parish by prohibiting the board from considering the oral or written complaint of a person who has provided prior notice to the board as required in present law by a facsimile transmission.

Proposed law is applicable to complaints filed with the board of review in Calcasieu Parish on or after July 1, 2025.

Effective July 1, 2025.

(Amends R.S. 47:1992(C))