

BY REPRESENTATIVE FARNUM

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.

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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.

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)]

HB 131 Original

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))