



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On: **HB 131** HLS 25RS 462

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: April 11, 2025	11:34 AM	Author: FARNUM
Dept./Agy.: Board of Review in Calcasieu Parish		
Subject: Ad Valorem Tax Complaints		Analyst: Chris Province

TAX/AD VALOREM TAX

OR NO IMPACT LF EX See Note

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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

Purpose of the Bill: This bill prohibits the Calcasieu Parish Board of Review, which pursuant to R.S. 47:1931 is the Calcasieu Parish Police Jury, from considering the oral or written ad valorem tax assessment complaints of any person who has provided the required prior notice of the complaint by a facsimile transmission. This prohibition is to take effect on July 1, 2025.

EXPENDITURES	2025-26	2026-27	2027-28	2028-29	2029-30	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

REVENUES	2025-26	2026-27	2027-28	2028-29	2029-30	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

There is no anticipated direct material effect on governmental expenditures as a result of this measure.

An official with the Calcasieu Parish Police Jury (i.e. Calcasieu Parish Board of Review) indicated the bill is not expected to have a direct material impact on governmental expenditures as most prior notices of complaints are not submitted via fax.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure

An official with the Calcasieu Parish Police Jury (i.e. Calcasieu Parish Board of Review) indicated the bill is not expected to have a direct material impact on governmental revenue as most prior notices of complaints are not submitted via fax.

Senate

Dual Referral Rules

☐ 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}

☐ 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House

☐ 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}

☐ 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

Michael G. Battle

Manager, Advisory Services