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## DIGEST

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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))