

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 enact R.S. 47:1992.2, relative to ad valorem tax assessments in Calcasieu Parish; to
3 provide for limitations for the filing of complaints heard by the board of review in
4 Calcasieu Parish; to provide for applicability; to provide for an effective date; and
5 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. 47:1992.2 is hereby enacted to read as follows:

11 §1992.2. Board of review; complaints for review; Calcasieu Parish

12 Notwithstanding the provisions of R.S. 47:1992(C), in Calcasieu Parish, the
13 board of review shall only consider complaints for review of the correctness of an
14 assessment by an assessor if the complaint is timely filed in person at the board of
15 review's office or if the complaint is timely filed by means of certified mail.

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

18 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 Reengrossed

2025 Regular Session

Farnum

Abstract: Removes consideration of the review of a correctness of an assessment by the board of review in Calcasieu Parish if the complaint is filed at the board's office 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 for review of the correctness of an assessment by an assessor by the board of review in Calcasieu Parish by requiring complaints for the review of the correctness of an assessment by an assessor to be considered by the board of review in Calcasieu Parish if the complaint is timely filed in person at the board of review's office or if the complaint is timely filed by certified mail.

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.

(Adds R.S. 47:1992.2)

Summary of Amendments Adopted by House

The House Floor Amendments to the engrossed bill:

1. Limit reviews of the correctness of an assessment by an assessor by the board of review in Calcasieu Parish to complaints timely filed in person at the board of review's office or if the complaint is timely filed by certified mail.