

2025 Regular Session

HOUSE BILL NO. 131

BY REPRESENTATIVE FARNUM

AN ACT

To enact R.S. 47:1992.2, relative to ad valorem tax assessments in Calcasieu Parish; to provide for limitations for the filing of complaints heard by the board of review in Calcasieu Parish; to provide for applicability; to provide for an effective date; and to provide for related matters.

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

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:1992.2 is hereby enacted to read as follows:

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

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

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

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

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____