

ACT No. 9

2025 Regular Session

HOUSE BILL NO. 131

BY REPRESENTATIVE FARNUM

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.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____