RÉSUMÉ DIGEST

ACT 9 (HB 131) 202

2025 Regular Session

Farnum

Existing law requires the board of review in any parish other than Calcasieu parish to consider the written or oral complaint of any person desiring to be heard who has timely filed the reports required in existing 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.

<u>Prior law</u>, required the board of review in Calcasieu parish to follow the same procedure in <u>existing law</u> applicable to the boards of review in every other parish regarding consideration of complaints of the correctness of an assessment by an assessor.

<u>New law</u> requires complaints for the review of the correctness of an assessment by an assessor to be considered by the board of review in Calcasieu Parish only 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. <u>New law</u> 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.

New 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)