

RÉSUMÉ DIGEST

ACT 434 (HB 466)

2026 Regular Session

LaCombe

New law authorizes the West Feliciana Parish Government, West Feliciana Parish School Board, and West Feliciana Parish Law Enforcement District to implement a rebate program through which taxpayers may be awarded a rebate of certain amounts of ad valorem taxes paid by property owners.

New law provides that the rebate may only be granted in the form of a credit against a subsequent year's ad valorem tax liability, expressed as a percentage of the tax liability, but only against taxes levied by the West Feliciana Parish Government, West Feliciana Parish School Board, and West Feliciana Parish Law Enforcement District.

New law requires the president of West Feliciana Parish Government, the president of the West Feliciana Parish School Board, and the sheriff of West Feliciana Parish to meet to determine the rebate, if any, to be issued. Additionally requires that the meeting be called by the parish president and held at the parish council chambers on or before June 30th of each year.

New law provides that the percentage rebate shall only become effective upon the unanimous vote of the president of West Feliciana Parish Government, the president of the West Feliciana Parish School Board, and the sheriff of West Feliciana Parish at the meeting.

New law requires the sheriff of West Feliciana Parish to apply the percentage rebate approved on the final ad valorem tax bill for each property prior to issuing those bills.

New law provides that the tax year beginning Jan. 1, 2027, is the first tax year in which rebates may be issued.

Effective January 1, 2027.

(Adds R.S. 33:2759)