



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On: **HB 131** HLS 25RS 462

Bill Text Version: **ENROLLED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: May 22, 2025	10:42 AM	Author: FARNUM
Dept./Agy.: Board of Review in Calcasieu Parish		
Subject: Ad Valorem Tax Complaints		Analyst: Chris Province

TAX/AD VALOREM TAX

EN NO IMPACT LF EX See Note

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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

Purpose of the Bill: This bill requires that complaints for the review of the correctness of an ad valorem tax assessment must be timely filed either in person or by certified mail to be considered by the Calcasieu Parish Board of Review (Calcasieu Parish Police Jury, per R.S. 47:1931). Current law allows for complaints in person, certified mail, or facsimile. The provisions of the bill will be applicable to complaints filed on or after July 1, 2025.

EXPENDITURES	2025-26	2026-27	2027-28	2028-29	2029-30	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

REVENUES	2025-26	2026-27	2027-28	2028-29	2029-30	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

There is no anticipated direct material effect on governmental expenditures as a result of this measure.

An official with the Calcasieu Parish Police Jury (i.e. Calcasieu Parish Board of Review) indicated the bill is not expected to have a direct material impact on governmental expenditures as most prior notices of complaints are not submitted via fax.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure

An official with the Calcasieu Parish Police Jury (i.e. Calcasieu Parish Board of Review) indicated the bill is not expected to have a direct material impact on governmental revenue as most prior notices of complaints are not submitted via fax.

Senate

Dual Referral Rules

- ☐ 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}
- ☐ 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House

- ☐ 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}
- ☐ 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

Michael G. Battle
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