

2024 Regular Session

SENATE BILL NO. 286

BY SENATOR LUNEAU

TAX/AD VALOREM. Provides relative to the assessment, payment and collection of ad valorem taxes. (See Act)

1 AN ACT

2 To amend and reenact R.S. 47:1993, 2058, 2121, 2122, 2124, 2126, 2127, 2130 through

3 2137, 2151 through 2156, 2158, 2158.1, 2159 through 2163, 2201, 2202(A), 2203,

4 2204, 2211, and 2241 through 2247, to enact R.S. 47:1997(D), 2164, 2206(D),

5 2207.1, 2266.1, 2267, 2268, 2269, and 2270, and to repeal R.S. 47:2123, 2128, 2157,

6 2196, 2197, 2266, and 2271 through 2280, relative to the assessment, payment and

7 allocation of ad valorem taxes; to provide for the preparation and filing of tax rolls;

8 to provide for payment of taxes and sale of property for delinquent taxes; to provide

9 for definitions; to provide for interest, penalties, liens and privileges; to provide

10 relative to tax auctions; to provide for tax lien certificates and processes related

11 thereto; to provide for effectiveness; and to provide for related matters.

12 Be it enacted by the Legislature of Louisiana:

13 Section 1. R.S. 47:1993, 2058, 2121, 2122, 2124, 2126, 2127, 2130 through 2137,

14 2151 through 2156, 2158, 2158.1, 2159 through 2163, 2201, 2202(A), 2203, 2204, 2211, and

15 2241 through 2247 are hereby amended and reenacted and R.S. 47:1997(D), 2164, 2206(D),

16 2207.1, 2266.1, 2267, 2268, 2269, and 2270 are hereby enacted to read as follows:

17 §1993. Preparation and filing of rolls by assessor

1 A.(1) ~~As soon as~~ **After** the assessment lists have been approved by the parish
2 governing authorities as boards of reviewers, the assessors shall prepare the
3 **assessment tax roll** rolls in triplicate after which one copy shall be delivered to the
4 tax collector, one copy **and submit it** to the Louisiana Tax Commission, ~~one copy~~
5 ~~to the recorder of mortgages, and two copies~~ **for approval. The assessor shall also**
6 **submit one copy** of the grand recapitulation sheet to the legislative auditor.

7 (2) If an assessor uses electronic data processing equipment to prepare the
8 assessment rolls, the assessment data produced shall be made available upon request
9 in a useable electronic media. The assessors shall prepare any such electronic
10 assessment roll made available to tax collectors in American Standard Code for
11 Information Interchange (A.S.C.I.I.) **or a mutually agreed upon format** and may
12 charge the tax collector a fee for preparing such information. This fee shall not
13 exceed the actual cost of reproducing a copy of the assessment data in a useable
14 electronic media and may be based upon the amount of data reproduced, any costs
15 associated with converting to A.S.C.I.I. **or other format**, the amount of time
16 required to reproduce the data, and any office supplies utilized in compiling and
17 reproducing the data.

18 (3) The assessors shall prepare said rolls by parish, school board, police jury,
19 levee district, special district and by any other recipients of ad valorem taxes, except
20 by municipality. If any municipality requests such a roll, the assessor shall be
21 required to prepare ~~such a~~ **tax** roll; however, the assessor's salary and expense fund
22 shall be reimbursed by the municipality in accordance with R.S. 47:1993.1(C).

23 (4) If any municipality prepares its own tax rolls and assessment lists, upon
24 approval of these ~~rolls and/or~~ **assessment** lists by the parish governing authorities
25 as boards of reviewers, each municipality shall prepare and submit **a municipal tax**
26 **roll** to the Louisiana Tax Commission and **submit to** the legislative auditor an
27 annual statement of its millage rates and assessed valuation of property within its
28 respective jurisdiction.

29 B. The assessors of the parishes of this state shall not ~~file~~ **deliver** and deposit

1 with the tax collector of their respective parishes the ~~assessment rolls~~ **tax roll** of any
 2 current year until the collector ~~shall present~~ **presents** a receipt or quietus from the
 3 auditor and the parish governing authority that all state and parish taxes assessed on
 4 the rolls of the preceding year have been paid or accounted for. If the tax collector
 5 is unable to present this receipt or quietus, the assessor shall immediately notify the
 6 auditor, the governing authority, and the **Louisiana Tax Commission** tax
 7 ~~commission~~ of his completion of the ~~assessment rolls~~ **tax roll** of his parish and of his
 8 inability to ~~file them~~ **deliver the tax roll** by reason of the tax collector not having
 9 obtained the required quietus. Any assessor who ~~shall violate~~ **violates** the provisions
 10 of this ~~Paragraph~~ **Subsection** shall forfeit any and all commissions to which he may
 11 be entitled from parish or state for his labors in making and writing the ~~assessment~~
 12 ~~rolls~~ **tax roll**.

13 C. The assessors shall secure the approval of the ~~tax commission~~ **Louisiana**
 14 **Tax Commission** before filing their ~~assessment rolls~~ **tax roll** with the tax collector,
 15 and the ~~tax commission~~ **Louisiana Tax Commission** may instruct all tax collectors
 16 not to receive from the assessor any ~~assessment~~ **tax** roll or collect any ~~taxes~~
 17 **statutory impositions** thereon without the written consent of the ~~tax commission~~
 18 **Louisiana Tax Commission**. The ~~tax commission~~ **Louisiana Tax Commission** may
 19 require the assessors to take an oath in a form to be prescribed by the ~~tax commission~~
 20 **Louisiana Tax Commission** declaring that ~~he~~ **the assessor** has complied with its
 21 instructions.

22 D.(1) Each tax assessor shall complete and ~~file~~ **deliver** the tax roll of his
 23 parish on or before the fifteenth day of November in each calendar year. ~~The officer~~
 24 ~~having custody of the assessor's salary and expense fund shall withhold from the~~
 25 ~~assessor's salary five dollars for each day of delay in the filing of the roll after such~~
 26 ~~date.~~

27 (2) ~~In accordance with the provisions of Article VII, Section 25(F) of the~~
 28 ~~Constitution of Louisiana, tax rolls for 2005 and tax rolls for 2006 for Orleans shall~~
 29 ~~be completed and filed on or before March 31, 2006, except that the tax rolls for~~

1 2005 for the parish of St. Bernard shall be completed and filed on or before June 30,
2 2006. Nothing in this Subsection shall prohibit the completion and filing of tax rolls
3 prior to those dates.

4 E. Filing in the recorder's office shall be full notice to each taxpayer, and to
5 each other person whom it may in any manner concern, that the listing, assessment,
6 and valuation of the taxable property has been completed, that the rolls are on file
7 in the sheriff's or tax collector's office and in the office where the mortgage records
8 are kept and that the taxes are due and collectible, as provided by law.

9 FE. The act of ~~depositing~~ **delivering** the **tax roll** rolls by the assessor or
10 municipality in the office where the records of the parish are kept, to the recorder
11 of mortgages shall be deemed prima facie evidence that the assessment has been
12 made and completed in the manner provided by law. No injunction shall be issued
13 by any court to prevent any assessor from ~~depositing the rolls~~ **delivering the tax**
14 **roll**.

15 F. In the suit of any taxpayer testing the correctness of his or their
16 assessments before any court of competent jurisdiction, the decision of such shall
17 only affect the assessment of the ~~person or persons in~~ **party or parties to** such suit,
18 and shall in no manner affect or invalidate the assessment of any other person or
19 property appearing upon the tax rolls.

20 G. From the day the **tax** roll is ~~filed in the recorder's office~~ **delivered to the**
21 **recorder of mortgages**, it shall act as a lien **and privilege** upon each ~~specific piece~~
22 ~~of real estate~~ **property** thereon assessed, ~~which shall be subject to a legal mortgage~~
23 ~~after the thirty-first day of December of the current year for the payment of the tax~~
24 ~~due on it, but not for any other tax,~~ which mortgage **lien and privilege** shall prime
25 and outrank all other mortgages, privileges, liens, **security interests**, encumbrances
26 or preferences, except tax rolls of previous years, **tax certificates and tax lien**
27 **certificates, which shall rank in para passu with the tax roll and each other.**

28 H. The recorder of mortgages shall keep the roll delivered to him among the
29 record books of his office, and it shall be a part of the record of such office. ~~He shall~~

1 index the tax roll in the current mortgage book under the head of "tax roll" and no
2 further record thereof shall be necessary; however, ~~the~~ The failure of the recorder of
3 mortgages to mark the tax rolls ~~roll~~ roll "filed" or to index them shall in no way
4 prejudice the rights of ~~the state or any parish or municipal corporation~~ any political
5 subdivision.

6 * * *

7 §1997. Filing of rolls, payment of taxes, and sale of property for delinquent taxes

8 * * *

9 D. Beginning with the year 2026, on or before the fifteenth day of
10 October of each year, copies of the tax roll showing the assessment of real and
11 personal property shall be delivered to the city and state tax collector for the
12 parish of Orleans, Louisiana Tax Commission, the recorder of mortgages for
13 the parish of Orleans, and the director of finance for the city of New Orleans.
14 The collection of taxes and statutory impositions shall begin on the first day of
15 January of the year 2026, and for each year thereafter, for which such taxes and
16 other statutory impositions are levied. The collection of delinquent taxes and
17 other statutory obligations shall be governed by Chapters 4 and 5 of this
18 Subtitle.

19 * * *

20 §2058. Records

21 Any tax collector, whose district is within the corporate limits of any
22 municipality having a population of fifty thousand or more who fails to keep a
23 special itemized ledger account in the manner described herein, for each person,
24 firm, corporation, or agent having assessed property, movable or immovable, within
25 the district to which he has been appointed tax collector, shall be guilty of
26 nonfeasance in office and be subject to removal therefrom in the manner prescribed
27 in ~~Section 6 of Article IX of the Constitution of 1921~~ Section 25 of Article X of the
28 Louisiana Constitution. Each of the ledger accounts shall contain the assessment
29 district and the number of the square in which each piece or kind of property is

1 situated, the name of the streets bounding such squares, the assessed valuation of the
 2 property, and also the amount of taxes exigible and due the state on each piece or
 3 kind of property. Each account shall also show a complete list of property in the
 4 district, both movable and immovable, belonging to the party or parties in whose
 5 name or names the account shall be kept.

6 The tax collector shall ~~be furnished by the auditor with a blank cash book,~~
 7 ~~numbered from page to page, a duplicate whereof the auditor shall transmit to the~~
 8 ~~treasurer of each parish. The pages of this book shall be ruled and divided into~~
 9 ~~columns, in such form as the auditor may direct, so that the tax collector may enter~~
 10 ~~therein~~ **maintain a record containing:**

- 11 (1) Name of taxpayer making payment.
- 12 (2) Date of payment.
- 13 (3) The year for which the taxes are paid (a separate entry for each year).
- 14 (4) The amount paid in cash.
- 15 (5) The amount paid in bonds, warrants and other evidences of indebtedness.
- 16 (6) Total of principal of taxes for each year paid.
- 17 (7) Amount of interest paid.
- 18 (8) Amount of costs paid, and in such order as the Auditor may prescribe.

19 ~~The enumeration herein is not intended to prescribe the order in which such~~
 20 ~~columns shall be arranged.~~ The state taxes paid shall be first entered, and afterwards
 21 like entry of the parish and district taxes shall be made. The tax collector shall make
 22 such entry or entries at the time the taxpayer makes the payment of taxes. This ~~book~~
 23 **record** shall be subject to inspection by the public at all times. **A copy of the record**
 24 **shall be delivered to the** ~~The parish treasurer shall transcribe the entries in the tax~~
 25 ~~collector's books in the duplicate kept in his possession; and shall compare the~~
 26 ~~entries in said tax collector's book with the stubs in his receipt book, to enable him~~
 27 ~~to verify the correctness of the same; he shall write in said book a certificate showing~~
 28 ~~the amount entered therein and the amount omitted to be entered therein, as may be~~
 29 ~~shown by comparing the entries in the tax collector's cash book with the sheets in his~~

1 ~~receipt book~~, **who shall verify the accuracy of the record** and within the first ten
 2 days of April, July, October, and January of each year, transmit to the auditor a
 3 sworn statement of said ~~book~~ **record**, which statement it shall be the duty of the
 4 auditor to compare with the account rendered by the tax collector. In case of the
 5 failure of the tax collector to keep said ~~book~~ **record** as above prescribed he shall be,
 6 upon complaint, dismissed from office, and shall be liable to fine and imprisonment,
 7 at the discretion of the court; and any parish treasurer ~~willfully~~ **willfully** neglecting
 8 to ~~transcribe, certify~~ **verify** or transmit, as above provided, shall incur a penalty of
 9 two thousand dollars. The false swearing of the parish treasurer shall be punished as
 10 directed by the criminal laws of this state in other cases of false swearing.

11 * * *

12 §2121. Purpose; ~~principles; property rights~~

13 A. ~~Purpose.~~ The purpose of this Chapter is to amend and restate the law
 14 governing the payment and collection of ~~property taxes, tax sales, and redemptions~~
 15 ~~to~~ **ad valorem taxes and other statutory impositions to do all of the following:**

16 **(1) Provide enabling legislation to implement the provisions of Article**
 17 **VII, Section 25 of the Constitution of Louisiana.**

18 **(2) Provide for the sale of a delinquent ad valorem tax obligation and the**
 19 **lien and privilege securing it.**

20 **(3) Establish rules and procedures for competitive bidding at tax**
 21 **auctions.**

22 **(4) Establish a deadline for the payment of statutory impositions and**
 23 **impose a penalty on all delinquent statutory impositions within ninety days**
 24 **after the deadline.**

25 **(5) Provide procedures to enforce the lien and privilege evidenced by a**
 26 **tax lien certificate.**

27 **(6) Provide a suspensive term and suspensive conditions to the**
 28 **enforcement of a certificate.**

29 **(7) Establish rules and procedures by which a tax lien certificate may be**

1 **terminated.**

2 ~~(1) Reorganize the prior law into a single comprehensive Chapter, using~~
3 ~~consistent terminology.~~

4 ~~(2) Encourage the payment and efficient collection of property taxes.~~

5 ~~(3) Satisfy the requirements of due process.~~

6 ~~(4) Provide a fair process and statutory price for the redemption of tax sale~~
7 ~~and adjudicated properties.~~

8 ~~(5) Encourage the return to commerce of tax sale and adjudicated properties,~~
9 ~~without unnecessary public expense, through clear procedures that allow interested~~
10 ~~persons to carry out the title search and notification procedures considered necessary~~
11 ~~under contemporary standards of due process to acquire merchantable title to those~~
12 ~~properties.~~

13 ~~(6) Avoid the imposition on the public of extensive title search and~~
14 ~~notification expenses for properties that are redeemed or that fail to attract any party~~
15 ~~willing to bear the expenses of establishing merchantable title.~~

16 ~~(7) Retain, to the extent not inconsistent with the preceding purposes, the~~
17 ~~traditional procedures governing tax sales, adjudications, and redemptions in this~~
18 ~~state.~~

19 ~~B. Effect of tax sale on property interest. No tax sale shall transfer or~~
20 ~~terminate the property interest of any person in tax sale property or adjudicated~~
21 ~~property until that person has been duly notified and both the redemptive period and~~
22 ~~any right held by that person to assert a payment or redemption nullity under R.S.~~
23 ~~47:2286 have terminated.~~

24 ~~C. Tax sale title. (1) A tax sale confers on the tax sale purchaser, or on the~~
25 ~~political subdivision to which the tax sale property is adjudicated, only tax sale title.~~
26 ~~Tax sale title does not confer on the tax sale purchaser the right of possession of tax~~
27 ~~sale property that is occupied by the owner and does not confer on the tax sale~~
28 ~~purchaser the right to make improvements or charge rental or lease payments to the~~
29 ~~owner or occupants of the tax sale property. If the tax sale property is not redeemed~~

1 ~~within the redemptive period, then at the termination of the redemptive period, tax~~
2 ~~sale title transfers to its holder ownership of the tax sale property, free of the~~
3 ~~ownership and other interests, claims, or encumbrances held by all duly notified~~
4 ~~persons. Tax sale title is fully transferable and heritable, but any successor of a tax~~
5 ~~sale title takes it subject to any existing right to redeem the property, or to assert a~~
6 ~~nullity, to the extent and for the period of time that the right would have existed in~~
7 ~~the absence of the transfer or succession.~~

8 (2) ~~A person who acquires ownership of property through a tax sale title takes~~
9 ~~the ownership subject to any interests that are not terminated in accordance with this~~
10 ~~Chapter. Other than taking subject to those interests, the acquiring person's~~
11 ~~ownership of the tax sale property after termination of the redemptive period is not~~
12 ~~affected by any lack of notice to the holders of those interests.~~

13 (3)(a) ~~Notwithstanding any provision in this Chapter to the contrary, the~~
14 ~~following interests affecting immovable property shall not be terminated pursuant~~
15 ~~to this Chapter to the extent the interests remain effective against third parties and~~
16 ~~are filed with the appropriate recorder prior to the filing of the tax sale certificate:~~

17 (i) ~~Mineral rights.~~

18 (ii) ~~Pipeline servitudes.~~

19 (iii) ~~Predial servitudes.~~

20 (iv) ~~Building restrictions.~~

21 (v) ~~Dedications in favor of political subdivisions, the public, or public~~
22 ~~utilities.~~

23 (vi) ~~Integrated coastal protection as defined in R.S. 49:214.2 or a project~~
24 ~~listed in the comprehensive master coastal protection plan as defined in R.S.~~
25 ~~49:214.2.~~

26 (vii) ~~Any levee or drainage project by the departments, agencies, boards, or~~
27 ~~commissions of the state of Louisiana and their political subdivisions, including but~~
28 ~~not limited to a levee district or levee and drainage district as identified in Chapter~~
29 ~~4 of Title 38 of the Louisiana Revised Statutes of 1950, parishes or municipalities,~~

1 and the United States.

2 (b) ~~Notwithstanding any provision in this Chapter to the contrary, the right~~
3 ~~of possession and occupancy of the owner of tax sale property shall not be~~
4 ~~terminated pursuant to this Chapter.~~

5 ~~D. Deficiencies in notices or procedures. Except for acts or omissions that~~
6 ~~result in redemption or payment nullities, none of the provisions in this Chapter~~
7 ~~concerning notices or procedures required in connection with a tax sale provide a~~
8 ~~ground for nullifying:~~

9 (1) ~~The tax sale.~~

10 (2) ~~The transfer at the end of the redemptive period of the ownership of~~
11 ~~property to which tax sale title has been issued.~~

12 (3) ~~The transfer or termination of any duly notified person's interest in the tax~~
13 ~~sale property or the adjudicated property.~~

14 §2122. Definitions

15 The following terms used in this Chapter shall have the definitions ascribed
16 in this Section, unless the context clearly requires otherwise:

17 (1) "Acquiring person" means ~~either~~ any of the following:

18 **(a) A person acquiring property at a tax sale conducted prior to January**
19 **1, 2009.**

20 **(b) A person acquiring tax sale title to a tax sale property at a tax sale**
21 **conducted on or after January 1, 2009, but before January 1, 2025.**

22 **(c) A person acquiring the delinquent obligation at a tax auction on or**
23 **after January 1, 2025.**

24 (a) ~~A person acquiring tax sale title to a tax sale property.~~

25 (b) ~~A political subdivision or any other person seeking to acquire or acquiring~~
26 ~~ownership of adjudicated property.~~

27 (2) ~~"Adjudicated property" means property of which tax sale title is acquired~~
28 ~~by a political subdivision pursuant to R.S. 47:2196.~~

29 ~~(3)~~**(2)** "Authenticate" means either of the following:

1 (a) To sign.

2 (b) To execute or otherwise adopt a symbol, or encrypt or similarly process
3 a written notice in whole or in part, with the present intent of the authenticating
4 person to identify the person and adopt or accept a written notice.

5 ~~(4) "Duly notified" means, with respect to a particular person, that an effort~~
6 ~~meeting the requirements of due process of law has been made to identify and to~~
7 ~~provide that person with a notice that meets the requirements of R.S. 47:2156, 2157,~~
8 ~~2206, 2236, or 2275, or with service of a petition and citation in accordance with~~
9 ~~R.S. 47:2266, regardless of any of the following:~~

10 ~~(a) Whether the effort resulted in actual notice to the person.~~

11 ~~(b) Whether the one who made the effort was a public official or a private~~
12 ~~party.~~

13 ~~(c) When, after the tax sale, the effort was made.~~

14 ~~(5) "Governmental lien" means all liens imposed by law upon immovable~~
15 ~~property in favor of any political subdivision and filed in the mortgage records,~~
16 ~~including without limitation, those imposed under R.S. 13:2575, R.S. 33:1236, 4752,~~
17 ~~4753, 4754, 4766, 5062, and 5062.1, other than statutory impositions.~~

18 **(3) "Certificate holder" means the winning bidder at a tax auction or if**
19 **no bidder, the political subdivision, or his successors or assigns.**

20 **(4) "Deadline" means the last day to pay ad valorem taxes before they**
21 **become delinquent.**

22 **(5) "Delinquency date" means the date on which ad valorem taxes**
23 **become delinquent.**

24 **(6) "Delinquency obligation" means statutory impositions included in the**
25 **tax bill that are not paid by the deadline, plus interest, costs, and penalties that**
26 **may accrue in accordance with this Chapter.**

27 **(7) "Forbidden purchase nullity" means a nullity of an action conducted**
28 **in violation of R.S. 47:2162.**

29 ~~(6)~~**(8)** "Ordinance" means:

1 (a) An act of a political subdivision that has the force and effect of law,
2 including but not limited to an ordinance, a resolution, or a motion; or

3 (b) A rule or regulation promulgated by the State Land Office, the division
4 of administration, or by another state agency with authority over adjudicated
5 properties.

6 ~~(7)~~(9)"Owner" means a person who holds an ownership interest ~~that has not~~
7 ~~been terminated pursuant to R.S. 47:2121(C)~~ or usufruct.

8 ~~(8)~~(10)"Payment nullity" means a nullity arising from payment of taxes prior
9 to a tax sale, including payment based on dual assessment.

10 ~~(9)~~(11) "Political subdivision" means any of the following to the extent it has
11 the power to levy ~~ad valorem taxes~~ statutory impositions and conduct tax sales
12 auctions for failure to pay ~~ad valorem taxes~~ statutory impositions:

13 (a) The state.

14 (b) Any political subdivision as defined in Article VI, Section 44 of the
15 Louisiana Constitution.

16 (c) Any other agency, board, or instrumentality of the state or of a political
17 subdivision as defined in Article VI, Section 44 of the Constitution of Louisiana
18 under Subparagraph (a) or (b) of this Paragraph.

19 ~~(10)~~ "Redemption nullity" means ~~the right of a person to annul a tax sale in~~
20 ~~accordance with R.S. 47:2286 because he was not duly notified at least six months~~
21 ~~before the termination of the redemptive period.~~

22 ~~(11)~~ "Redemptive period" means ~~the period in which a person may redeem~~
23 ~~property as provided in the Louisiana Constitution.~~

24 ~~(12)~~ "Send" means ~~either of the following:~~

25 ~~(a) To deposit in the mail or deliver for transmission by any other~~
26 ~~commercially reasonable means of communication with postage or cost of~~
27 ~~transmission provided for, and properly addressed to any address reasonable under~~
28 ~~the circumstances.~~

29 ~~(b) In any other way to cause to be received any written notice within the~~

1 time it would have arrived if properly sent.

2 ~~(13)~~**(12)** "Signed" includes using any symbol executed or adopted with
3 present intention to adopt or accept a writing in tangible form.

4 ~~(14)~~**(13)** "Statutory imposition" means ad valorem taxes and any imposition
5 in addition to ad valorem taxes that are included on the tax bill sent to the tax debtor.

6 **(14) "Tax auction" means the sale of a delinquent obligation pursuant**
7 **to Article VII, Section 25 of the Constitution of Louisiana**

8 (15) "Tax debtor" means, as of the date of determination, the person listed on
9 the tax roll in accordance with R.S. 47:2126.

10 **(16) "Tax lien certificate" means both of the following:**

11 **(a) the delinquent obligation and the lien and privilege securing it.**

12 **(b) the written instrument evidencing the delinquent obligation and the**
13 **lien and privilege securing it and identifying the holder thereof.**

14 ~~(16)~~**(17)** "Tax notice party" means, ~~as of the date of determination, the~~ **each**
15 tax debtor and any person requesting notice pursuant to R.S. 47:2159 **as of the date**
16 **of the assessor's determination.**

17 ~~(17)~~**(18)** "Tax sale" means the sale or adjudication of tax sale title to property
18 ~~pursuant to R.S. 47:2154 and 2196~~ **under prior law.**

19 ~~(18) "Tax sale certificate" means the written notice evidencing a tax sale to~~
20 ~~be filed in accordance with R.S. 47:2155 and 2196.~~

21 (19) "Tax sale party" **or "tax auction party"** means the tax notice party, the
22 owner of property, including the owner of record at the time of a tax sale, as shown
23 in the conveyance records of the appropriate parish, and any other person holding an
24 interest, such as a mortgage, privilege, or other encumbrance on the property,
25 including a tax sale purchaser, as shown in the mortgage and conveyance records of
26 the appropriate parish.

27 ~~(20) "Tax sale property" means property for which tax sale title is sold~~
28 ~~pursuant to R.S. 47:2154.~~

29 ~~(21) "Tax sale purchaser" means the purchaser of tax sale property, his~~

1 successors, and assigns.

2 ~~(22)~~(20) "Tax sale title" means the set of rights acquired by a tax sale
3 purchaser or, in the case of adjudicated property, on the applicable political
4 subdivision, pursuant to this Chapter under former Article VII, Section 25 of the
5 Constitution of Louisiana and the law in effect prior to January 1, 2025.

6 (21) "Termination price" means the amount calculated pursuant to R.S.
7 47:2243 that is required to be paid in order to terminate a tax lien certificate.

8 ~~(23)~~(22) "Written notice", "notice", "written", or "writing" means information
9 that is inscribed on a tangible medium or which is stored in an electronic or other
10 medium and is retrievable in perceivable form.

11 * * *

12 §2124. Liability of tax collectors and tax assessors

13 A. Liability shall not be imposed on tax collectors or tax assessors or
14 their employees Tax collectors and tax assessors shall bear no liability, either in
15 either their personal or in their official capacity, arising out of any redemption
16 nullity based upon the exercise or performance or the failure to exercise or
17 perform their duties under this Chapter.

18 B. ~~Liability shall not be imposed on tax collectors or tax assessors or their~~
19 ~~employees based upon the exercise or performance or the failure to exercise or~~
20 ~~perform their duties under this Chapter.~~

21 ~~C.~~B. The provisions of Subsection ~~BA~~ of this Section are not shall not be
22 applicable to acts or omissions ~~which~~ that constitute criminal, fraudulent, malicious,
23 intentional, willful, outrageous, reckless, or flagrant misconduct.

24 ~~D.~~C. Any action against a tax collector or tax assessor shall be brought prior
25 to the earlier to occur of:

26 (1) One year after the claimant knew or should have known of the act or
27 failure to act giving rise to the cause of action.

28 (2) The date of termination of the right of the claimant to bring an action for
29 nullity.

1 ~~E.D.~~ The liability of the tax collector or tax assessor in his official capacity
 2 for the obligations of his office terminates when he ceases to hold office and his
 3 successor is appointed, who shall then succeed in his official capacity to all of the
 4 obligations of the preceding holder of the office incurred in his official capacity,
 5 subject to the provisions of R.S. 47:2162.

6 §2126. Duty of assessors; single assessment; exception

7 Each assessor shall deliver to the appropriate tax collector the tax roll for the
 8 year in which taxes are collectible by November fifteenth of each calendar year,
 9 except as otherwise provided by law. At the same time, the assessor ~~may file~~ **shall**
 10 **deliver** the tax roll ~~in the mortgage records~~ **to the recorder of mortgages** of the
 11 parish in which property subject to the taxes is located. The assessor shall use
 12 reasonable efforts to list on the tax roll all co-owners of record of the property, ~~or if~~
 13 ~~there has been a tax sale to a party other than a political subdivision, the tax sale~~
 14 ~~purchaser and the other owners, to the extent their interests were not sold at tax sale.~~
 15 The tax roll shall be updated as of January first or later of the year in which the taxes
 16 are collectible. There shall be only one assessment for each tax parcel, and the full
 17 assessment shall be on each tax bill sent pursuant to R.S. 47:2127(~~€D~~); however, if
 18 requested by a tax debtor, the assessor may, but shall not be obligated to, make
 19 separate assessments for undivided interests in each tax parcel. **The assessor shall**
 20 **not list the name of a tax lien certificate purchaser on the tax roll.**

21 §2127. Time for payment; interest **and penalty**; **lien and privilege** notification

22 A. ~~Time for Payment. Taxes assessed shall be due in that calendar year~~
 23 **Statutory impositions may be paid** as soon as the tax roll is delivered to the tax
 24 collector, and, **except as otherwise provided by law, they shall be paid on or before**
 25 **no later than** December thirty-first in each respective year **and if not paid by that**
 26 **date shall be considered delinquent the following day.**

27 B. Interest **and penalty**. ~~The interest on all ad valorem taxes~~ **All statutory**
 28 **impositions**, whether levied on movable or immovable property, ~~which are~~
 29 ~~delinquent shall begin on the first calendar day following the deadline for payment~~

1 ~~of taxes, and~~ shall bear interest from ~~that~~ **the delinquency** date until paid, at the rate
 2 of one percent per month or any part thereof **on a noncompounding basis. If**
 3 **statutory impositions remain unpaid after ninety days from the delinquency**
 4 **date, a five percent penalty calculated on the statutory impositions shall be**
 5 **imposed. Interest shall not accrue on the penalty. In the event of a tax auction**
 6 **of immovable property, the penalty and interest rate may be reduced.** In the
 7 event of an erroneous assessment and adjustment by the ~~tax commission~~ **Louisiana**
 8 **Tax Commission**, the tax debtor shall have fifteen days after the date of receipt of
 9 notice of the revised assessment in which to pay the adjusted amount without interest
 10 penalty. If the address provided by the tax assessor on the tax roll proves to be
 11 incorrect and the tax debtor does not receive a timely notice, the tax collector may
 12 extend to the tax debtor a fifteen-day notice in which to pay without interest penalty.

13 **C. Lien and privilege. The delinquent obligation shall be secured by a**
 14 **lien and privilege on the property on which the delinquent obligation is owed**
 15 **that shall have priority over all mortgages, liens, privileges, and security**
 16 **interest, other than tax lien certificates encumbering the property.**

17 ~~C.~~**D.** Notification. As soon as practical following the sending of the tax roll
 18 to the tax collector as required by Subsection A of this Section, the tax collector shall
 19 use reasonable efforts to send each tax notice party written notice by United States
 20 mail of ~~taxes~~ **statutory impositions** due. **The written notice shall be sent to each**
 21 **tax debtor**; at the address listed for ~~each tax debtor~~ on ~~each~~ **the** tax roll **and to each**
 22 **other tax notice party at the address given in the request for notice.** The written
 23 notice shall disclose the total amount of ~~taxes~~ **statutory impositions** due by the tax
 24 debtor for the current year, the ward in which the property is located, and the number
 25 of the assessment. The written notice shall request the tax debtor to return the written
 26 notice to the tax collector with remittance. **The written notice shall inform** and
 27 shall remind the tax debtor of the date **by which** ~~that taxes~~ **statutory impositions**
 28 ~~become delinquent following issuance of the notice and~~ **must be paid**, that interest
 29 will accrue on ~~the taxes from and after the date the taxes become delinquent.~~ Interest

1 shall accrue at the rate prescribed by law, which rate, or a brief description of the
 2 manner in which the rate is calculated, shall be stated in the written notice the
 3 statutory impositions at the rate of one percent per month on a non-
 4 compounding basis from the delinquency date, and that a five percent penalty
 5 will be added to the statutory impositions if the statutory impositions remain
 6 unpaid after ninety days from the delinquency date. If there was a prior
 7 unredeemed tax sale, tax certificate, or tax lien certificate in connection with
 8 immovable property, the notice shall so indicate. The tax collector may also notify
 9 any other tax sale auction party but shall not be obligated to do so. The written
 10 notice shall be deemed sufficient if it is in the following form: [Name of Political
 11 Subdivision]

12 [YEAR] Property Tax Notice

13 [List All Tax Notice Parties and their addresses]

| <u>Description of Charges</u> | <u>Amount</u> |
|--|---------------|
| <u>Estimated Tax Amount Due</u> | |
| <u>[Name of Tax District]</u> | |
| <u>Total Taxes Estimated Amount Due</u> | |
| <u>[Name of Tax District]</u> | |
| <u>Total Statutory Impositions for Current Year</u> <u>THIS AMOUNT IS THE TOTAL OF AD VALOREM TAXES AND OTHER STATUTORY IMPOSITIONS INCLUDED ON YOUR TAX BILL FOR CURRENT YEAR THAT MUST BE PAID</u> | |

36
 37
 38 PLEASE REMIT BY [DATE]
 39
 40 DEADLINE FOR PAYMENT
 41
 42 DELINQUENCY DATE (THE OBLIGATION TO
 43 PAY STATUTORY IMPOSITIONS SHALL BE DELINQUENT
 44 ON THIS DATE)
 45
 46 NOTE: INTEREST AT THE RATE OF ONE PERCENT PER

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| |
|---|
| <p><u>MONTH ON A NON-COMPOUNDING BASIS WILL BE ADDED FROM THE DELINQUENCY DATE AND A FIVE PERCENT PENALTY WILL BE ADDED IF THE STATUTORY IMPOSITIONS REMAIN UNPAID AFTER NINETY DAYS FROM THE DELINQUENCY DATE.</u></p> <p><u>Property Address</u></p> <p><u>Ward</u></p> <p><u>Assessment No.</u></p> |
| |
| <u>Legal Description</u> |
| |

PLEASE REMIT BY [DATE]

***** ACCESS YOUR PROPERTY TAXES AND PAY ONLINE @**

Failure to pay the total statutory impositions, interest, costs, and any penalty due before the expiration of ninety days from the delinquency date shall cause the delinquent obligation to be offered for sale at tax auction.

[] INDICATE IF APPLICABLE: According to our records, the property for which these statutory impositions are due has previously been sold at a tax sale or tax auction, or tax sale title or a tax lien certificate has previously been issued. You should immediately take steps to remedy this threat to your ownership.

Please fold and tear along perforated line.

[YEAR] PROPERTY TAX NOTICE

| | |
|--|-------------------------------|
| <u>[Name & Address of Tax Collector]</u> | <u>Amount Due:</u> |
| <u>Ward:</u> | <u>Assessment No.:</u> |
| <u>[Name & Address of Tax Debtor]</u> | <u>Due Date:</u> |

Make check payable to: _____

- Retain the top portion of this form for your records.
- Write account number on your check. The canceled check will serve as your receipt.
- For [name of political subdivision] tax information only call [number] or fax [number].
- Access your property tax and pay online @ [Internet address].
- Change of address requests and questions regarding the assessed

value of the property should be directed to:

[Name & Address of Tax Collector]

(Tax records cannot be changed without instructions from the respective parish tax assessor)

Please sign below and return this portion of notice with check made payable to: [_____]

These taxes paid by: _____

* * *

§2130. Public calamity; postponement of ad valorem tax payments

~~A. Definitions. As used in this Section:~~

~~(1) "Political subdivision" means any of the following to the extent it has the power to levy ad valorem taxes and conduct tax sales for failure to pay ad valorem taxes:~~

~~(a) The state.~~

~~(b) Any political subdivision as defined in Article VI, Section 44 of the Constitution of Louisiana.~~

~~(c) Any other agency, board, or instrumentality of the state or of a political subdivision as defined in Article VI, Section 44 of the Constitution of Louisiana.~~

~~(2) "Tax debtor" means a person obligated to pay the ad valorem taxes.~~

B.A Declaration of emergency; calamity. When an emergency has been declared by the governor or a parish president pursuant to the Louisiana Homeland Security and Emergency Assistance and Disaster Act and only in cases of disaster caused by overflow, general conflagration, general crop destruction, or other public calamity, a tax debtor may request the postponement of the payment of ~~ad valorem taxes~~ **statutory impositions** on his property located in the geographical area designated in the declaration of emergency if the ~~taxes~~ **statutory impositions** ~~became due~~ **are included on a tax bill** after the declaration of emergency.

~~C.B.~~ Right to a postponement of onerous taxes. The collection of taxes shall be postponed by the tax collector when all of the following occur:

(1) An emergency has been declared.

1 (2) The tax debtor's or owner's assessed property located in the geographical
2 area designated in the declaration of emergency has been damaged or destroyed by
3 the calamity.

4 (3) The collection of ~~taxes~~ statutory impositions would be onerous because
5 the tax debtor or owner is unable to pay the ~~taxes~~ statutory impositions without
6 suffering substantial hardship.

7 ~~D.C.~~ Application for postponement. (1) The tax debtor seeking the
8 postponement of the payment of ~~taxes~~ statutory impositions shall file a sworn
9 application, executed before a person authorized to administer oaths, accompanied
10 by a supporting financial statement. The application shall:

11 (a) Certify that the property was damaged or destroyed by the event that
12 necessitated the emergency declaration.

13 (b) Describe the damaged or destroyed property as assessed.

14 (c) Certify that the collection of the ~~taxes~~ statutory impositions that became
15 due after the declaration of the emergency would be onerous because the tax debtor
16 applying for postponement is unable to pay the ~~taxes~~ statutory impositions without
17 suffering substantial hardship.

18 (2) The completed sworn financial statement submitted in support of an
19 application for the postponement of the payment of taxes shall not be subject to the
20 laws relative to public records, R.S. 44:1 et seq., and shall be confidential, except
21 that the financial statement shall be admissible in evidence in a proceeding to contest
22 an application for postponement of the payment of taxes. The tax collector shall
23 retain the financial statement until the period for contesting the postponement has
24 expired without an objection being filed or until there has been a definitive decision
25 in a contest proceeding. Thereafter, the tax collector may destroy the financial
26 statement.

27 (3) The tax collector shall, and the assessor may, keep appropriate application
28 forms and blank financial statement forms available for use by tax debtors or
29 owners. The tax collector, or his authorized deputy collector, shall be competent to

1 administer the oath required for this application. The following forms may be used
2 to apply for the postponement:

3 STATE OF LOUISIANA _____

4 PARISH OF _____

5 APPLICATION FOR POSTPONEMENT OF AD VALOREM TAXES

6 BEFORE ME, the undersigned authority personally appeared _____,
7 a tax debtor/**owner**, who requests postponement of payment of ~~ad valorem taxes~~
8 **statutory impositions** pursuant to the provisions of R.S. 47:2106 for the following
9 property:

10 _____

11 *(Give the description of damaged or destroyed property as assessed)*

12
13 Appearer certifies that the property was damaged or destroyed on _____
14 *(insert date)* by the event that necessitated the emergency declaration declared on or
15 about _____ *(insert date)* by _____ *(insert name and title of person declaring*
16 *the emergency)* and it is in the geographical area designated in the declaration.

17 Appearer certifies that the collection of the ~~taxes~~ **statutory impositions**
18 **appearing on the tax bill** ~~that became~~ due after the declaration of emergency would
19 be onerous because Appearer is unable to pay the ~~taxes~~ **statutory impositions**
20 without suffering substantial hardship. Appearer submits his financial statement in
21 support of this application and certifies that it is true and correct as of this date.

22 SWORN TO AND SUBSCRIBED BEFORE ME this ____ day of _____,
23 _____ at _____ Louisiana.

24 _____
25 Full Name of Affiant

26 _____
27 _____

28 *Notary Public or authorized tax collector*

29 Notary #

1 FINANCIAL STATEMENT

2

3 STATE OF LOUISIANA

4 PARISH OF _____

5

6 I certify that the following is a listing of my debts and property located within the
7 state of Louisiana and that the following was my adjusted gross income for the previous
8 year.

9

10 Immovable Property: Estimated Value

11 (land/buildings) _____

12 _____

13 _____

14 _____

15 _____

16 Subtotal _____

17

18 Debts affecting the Estimated Value

19 immovable property: _____

20 _____

21 _____

22 _____

23 Subtotal _____

24

25 Movable Property: Estimated Value

26 (vehicles, personal _____

27 property, bank accounts) _____

1 _____

2 _____

3 Subtotal _____

4

5 Debts affecting the Estimated Value

6 movable property: _____

7 _____

8 _____

9 _____

10 Subtotal _____

11

12 Other Debts: Estimated Value

13 (credit cards, etc.) _____

14 _____

15 _____

16 _____

17 Subtotal _____

18 NET WORTH _____

19 (Value of Property less amount of debts)

20

21 Adjusted gross income for

22 Previous year:

23 _____

24

25

26 *Applicant*

1 Sworn to and signed before the undersigned Notary Public at _____,

2 Louisiana, on the _____ day of _____, _____.

3

4 _____

5 *Notary Public or authorized tax collector*

6 Notary #

7 ~~E~~D. Reapplication. A tax debtor may reapply for postponement of taxes
8 **statutory impositions** as provided for in this Section for each consecutive year after
9 the year in which the original postponement was granted when the conditions which
10 initially authorized the postponement remain in effect.

11 ~~F~~E. Time for filing application. The initial application and any reapplication
12 for postponement shall be filed with the tax collector no later than December thirty-
13 first of the year in which the damage or destruction occurred, or no later than thirty
14 calendar days after the tax bill has been mailed, whichever is later.

15 ~~G~~F. Notification of filing. The tax collector shall send to each political
16 subdivision for which the postponed taxes **statutory impositions** are assessed and
17 collected a copy of each application by reliable electronic means, certified mail, or
18 hand delivery with a receipt.

19 ~~H~~G. Political subdivision contest of postponement. A political subdivision
20 may contest the postponement of the taxes **statutory impositions** in a written
21 objection filed with the tax collector within thirty calendar days after receiving the
22 copy of the application for postponement. It shall state the factual and legal reasons
23 for contesting postponement. Concurrently, the political subdivision shall send a
24 copy of the objection to the tax debtor at the address on the application by reliable
25 electronic means, certified mail, or hand delivery with a receipt. Finally, the tax
26 collector shall send verified copies of the application, supporting financial statement,
27 and the written objection to the parish governing authority within ten calendar days
28 after the date the objection was filed.

29 ~~I~~H. Contest; review of decision. The merits of the objection shall be decided

1 by the parish governing authority, which decision shall be subject to review by the
2 Louisiana Tax Commission, or its successor, on request of either the tax debtor or
3 the objecting political subdivision. That decision shall be subject to appeal to the
4 district court. The review and appeal shall be in accordance with the procedures
5 established by law, the Louisiana Tax Commission rules, or ordinance of the parish
6 governing authority for the review and appeal of the correctness of an assessment
7 made by the assessor.

8 ~~J.~~ **I.** Effective date of postponement. (1) If no objection is filed, the payment
9 of ~~taxes~~ **statutory impositions** shall be postponed. If an objection is filed, payment
10 of ~~taxes~~ **statutory impositions** shall be postponed until all objections are finally
11 decided by the parish governing authority or the Louisiana Tax Commission.

12 (2) If no objection is filed, or if the tax debtor has prevailed in a definitive
13 decision on review, the tax collector shall file the application, or a certified copy,
14 with the recorder of mortgages in each parish in which the property is located. The
15 application filed shall not include the supporting financial statement.

16 ~~K.~~ **J.** Advice of right to postponement. A written notice of the right of a tax
17 debtor to have the payment of his ~~taxes~~ **statutory impositions** postponed shall be
18 included with the tax bill sent to a tax debtor **or owner**.

19 ~~L.~~ **K.** Installment payment of postponed ~~taxes~~ **statutory impositions**;
20 accelerated payments; interests.

21 (1) The postponed ~~taxes~~ **statutory impositions** shall be divided into ten equal
22 installments, and one installment shall be charged each year by the tax collector for
23 ten subsequent years, or until the entirety of the postponed ~~taxes~~ **statutory**
24 **impositions** is paid.

25 (2) All the postponed ~~taxes~~ **statutory impositions**, or any annual installment
26 thereof, may be paid in advance. The unpaid balance of the postponed ~~taxes~~
27 **statutory impositions** shall bear interest from the date on which the original tax bill
28 was due until paid at the rate of six percent per annum payable annually on the due
29 date of each installment. No timely paid installment shall bear penalties when

1 collected.

2 (3) If an annual installment is not timely paid, all of the unpaid postponed
3 ~~taxes~~ **statutory impositions** shall become due immediately, and the ~~property shall~~
4 ~~be sold at a tax sale for the balance of all taxes, interest, and penalties~~ **delinquent**
5 **obligation shall be offered for sale at the next tax auction for the balance of all**
6 **delinquent obligations due on the date of the auction.**

7 (4) When all postponed ~~taxes~~ **statutory impositions** and interest have been
8 paid, the tax debtor **or owner** may cancel the lien at the tax debtor's **or owner's**
9 expense.

10 ~~M.L.~~ **M.L.** Assessments after postponement. The tax collector shall prepare a
11 separate written list of all persons whose payment of ~~taxes~~ **statutory impositions**
12 were postponed. It shall show the amount of the ~~taxes~~ **statutory impositions** and the
13 property upon which the ~~taxes~~ **statutory impositions** were postponed. The list shall
14 be prepared in duplicate, sworn to, and one copy shall be delivered to the parish
15 assessor and one copy to the legislative auditor. In each subsequent tax year the tax
16 collector shall collect a one-tenth installment of the postponed ~~taxes~~ **statutory**
17 **impositions** until all ~~taxes~~ **statutory impositions** are paid.

18 ~~N.M.~~ **N.M.** Remission of postponed ~~taxes~~ **statutory impositions**. The postponed
19 portion of the ~~taxes~~ **statutory impositions** shall be collected in the same manner as
20 ordinary ~~taxes~~ **statutory impositions**, separately accounted for, and remitted by the
21 tax collector to the political subdivisions that levied them.

22 §2131. Time period in which to conduct tax sales

23 Once three years after December thirty-first of the year in which ~~ad valorem~~
24 ~~taxes~~ **statutory impositions** are due ~~have passed, except for adjudicated property,~~
25 no tax ~~sale~~ **auction** shall be conducted with regard to such ~~taxes~~ **statutory**
26 **impositions**, provided that the time period shall be suspended by the pendency of
27 any ~~suit~~ **proceeding** which prevents the collection of the ~~taxes~~ **statutory**
28 **impositions**, and the time of the suspension shall be excluded from the computation
29 of the three years. **The sale of a tax lien certificate issued in the name of the**

1 **political subdivision shall not be considered at the tax auction.**

2 §2132. Refund of taxes erroneously paid

3 A.(1) Except as provided for in Paragraph (2) of this Subsection, any person
4 who has a claim against a political subdivision for ad valorem taxes erroneously paid
5 into the funds of that political subdivision may present the claim to the Louisiana
6 Tax Commission within three years of the date of the payment, in such form and
7 together with such proof as the ~~tax commission~~ **Louisiana Tax Commission** may
8 require by its rules and regulations; however, if a person is claiming a previously
9 unclaimed homestead exemption, it may be presented to the ~~tax commission~~
10 **Louisiana Tax Commission** within five years of the date of payment. The ~~tax~~
11 ~~commission~~ **Louisiana Tax Commission** shall consult with the assessor of the
12 parish in which the property ~~which~~ **that** is the subject of the claim is located, and
13 after ~~that~~ **the** assessor advises the ~~tax commission~~ **Louisiana Tax Commission** that
14 a refund is due the claimant, the ~~tax commission~~ **Louisiana Tax Commission** shall
15 duly examine the merits and correctness of each claim presented to it and shall make
16 a determination thereon within thirty days after receipt of the claim.

17 (2)(a) Any person who prevails in a suit pursuant to R.S. 47:2134(C), as
18 deemed applicable by the court, against a political subdivision for any statutory
19 imposition that is declared invalid pursuant to a legal challenge for the payment of
20 the statutory imposition may present the claim to the ~~tax commission~~ **Louisiana Tax**
21 **Commission** within three years of the date of the final judgment declaring the
22 statutory imposition invalid and awarding a monetary judgment, in a form prescribed
23 by the ~~tax commission~~ **Louisiana Tax Commission** in accordance with its rules and
24 regulations, along with a copy of the judgment rendered by the court. The records of
25 the tax commission shall note the date of submission of the judgment by the taxpayer
26 and shall order repayment of the statutory impositions by the tax collector of the
27 sums declared legally invalid, together with interest and court costs, as directed by
28 the court.

29 (b) The tax collector shall refund the sum of statutory impositions held to be

1 invalid, together with interest and court costs as directed by the court to the taxpayer
2 within thirty days of the order by the tax commission authorizing and directing the
3 tax collector to refund these sums. However, in lieu of a refund as required in this
4 Subparagraph, the tax collector may grant the taxpayer a credit up to the amount of
5 the statutory imposition ordered by the tax commission to offset ad valorem tax
6 liability or statutory impositions owed by the taxpayer. Any amount of unused credit
7 shall carryover to the benefit of the taxpayer until the total amount ordered by the tax
8 commission has been extinguished.

9 B. If the claim is approved, the ~~tax commission~~ **Louisiana Tax Commission**
10 shall authorize and direct the collector, when applicable, to correct the assessment
11 on the roll on file in his office and shall authorize and direct, when applicable, the
12 recorder of mortgages to change the inscription of the tax roll. The ~~tax commission~~
13 **Louisiana Tax Commission** shall also authorize and direct the refund and
14 repayment of those taxes found to be erroneously paid as provided in this Section.
15 Provided that when the claim accrues to more than one person, as for example, the
16 heirs and legatees of another, and the claim is determined by the ~~tax commission~~
17 **Louisiana Tax Commission** to be properly due and owed, payment thereof to the
18 party or parties asserting the same shall not be denied because of the failure or
19 refusal of others to join in and assert the claim, but in such event only the portion due
20 such claimant or claimants shall be paid.

21 C. The collector of ad valorem taxes in each political subdivision, upon
22 receipt of written notice from the ~~tax commission~~ **Louisiana Tax Commission** that
23 a particular refund or repayment is owed, shall do one of the following:

24 (1) If the claim is made for taxes erroneously paid on property which is or
25 could be homestead exempt or otherwise exempt, the collector shall immediately
26 notify the affected tax recipient bodies to remit to him within thirty days their pro
27 rata share of the refund or repayment. Upon receipt of those funds from the tax-
28 recipient bodies, the collector shall have an additional thirty days to remit the
29 payment in full to the tax debtor. Failure by any tax recipient body or the collector

1 to timely remit such monies shall cause interest at the legal rate to accrue in favor of
2 the tax debtor to be paid by the political subdivision or tax collector failing to so
3 timely remit.

4 (2) If the claim is made for taxes erroneously paid on property which would
5 not qualify for a homestead or other exemption, the collector shall note and record
6 the amount of the refund or repayment owed and shall have full responsibility to
7 ensure that such amount shall operate as a credit against future ad valorem tax
8 liability of that property. No ad valorem taxes shall be due or collected on such
9 property until such time as the collector certifies that a sufficient amount of taxes
10 assessed have been waived to satisfy the refund or repayment ordered by the ~~tax~~
11 ~~commission~~ **Louisiana Tax Commission**. No interest shall accrue or be due on any
12 such refund or repayment.

13 (3) If the claim is made in a political subdivision which has established an
14 alternative procedure for providing for refunds of ad valorem taxes erroneously paid
15 as authorized by this Section, and if that alternative procedure has been submitted
16 to and approved by the ~~tax commission~~ **Louisiana Tax Commission**, such procedure
17 may be utilized in lieu of the provisions of Paragraphs (1) and (2) of this Subsection.

18 D. An action of the assessor or of the tax commission rejecting or refusing
19 to approve any claim made under the provisions of this Section may be appealed by
20 means of ordinary proceedings to the Board of Tax Appeals or to the district court
21 having jurisdiction where the property which is the subject of the claim is located.

22 Prior payment of taxes

23 If ~~within the redemptive period,~~ **prior to the institution of an action by a**
24 **tax lien certificate holder under R.S. 47:2266.1,** the tax collector determines that
25 the statutory impositions on a certain property subject to a tax ~~sale~~ **auction** were paid
26 prior to the tax ~~sale~~ **auction** or that the tax ~~sale~~ **auction** was conducted in violation
27 of a stay under federal bankruptcy law, the tax collector shall cancel the affected tax
28 ~~sale~~ **lien certificate** and shall reimburse the ~~tax sale purchaser~~ **certificate holder** the
29 bid price. The tax collector ~~may credit~~ **shall apply** the reimbursement pro rata

1 against future disbursements to the tax recipients. The tax collector shall record the
 2 cancellation with the recorder of ~~conveyances~~ mortgages in the parish in which the
 3 property is located. ~~Such cancellation reinstates the interests of the tax debtor and his~~
 4 ~~successors and all interests in the property that have been otherwise terminated~~
 5 ~~pursuant to this Chapter, to the extent the interest has not otherwise terminated~~
 6 ~~pursuant to its terms or by operation of law.~~ §2134. Suits to recover ~~taxes~~
 7 statutory impositions paid
 8 under protest

9 A. No court of this state shall issue any process to restrain, or render any
 10 decision that has the effect of impeding, the collection of ~~an ad valorem tax imposed~~
 11 statutory impositions by any political subdivision, under authority granted to it by
 12 the legislature or by the constitution.

13 B.(1)(a) A taxpayer challenging the correctness of an assessment under R.S.
 14 47:1856, 1857, or 1998 or other statutory impositions shall timely pay the disputed
 15 amount of tax due under protest to the officer or officers designated by law for the
 16 collection of this tax or statutory impositions ~~timely file a rule to set bond or other~~
 17 ~~security pursuant to Subsection F of this Section.~~ The portion of the ~~taxes~~ statutory
 18 impositions that is paid by the taxpayer to the collecting officer or officers that is
 19 neither in dispute nor the subject of a suit contesting the correctness of the
 20 assessment shall not be made subject to the protest. The taxpayer shall submit
 21 separate payments for the disputed amount of tax due and the amount that is not in
 22 dispute and not subject to the protest.

23 (b) Paying under protest or filing a rule to set bond or other security shall be
 24 considered timely if the payment is made or the rule is filed within the deadline to
 25 appeal to the Board of Tax Appeals or district court pursuant to R.S. 47:1856, 1857,
 26 or 1998.

27 (2)(a) If at the time of the payment of the disputed ~~taxes~~ statutory
 28 impositions under protest the taxpayer has previously filed a correctness challenge
 29 suit under the provisions of R.S. 47:1856, 1857, or 1998 or brought an action

1 **disputing other statutory impositions**, such taxpayer shall give notice of the suit
2 to the collecting officer or officers in the parish or parishes in which the property is
3 located. This notice shall be sufficient to cause the collecting officer or officers to
4 further hold the amount paid under protest segregated pending the outcome of the
5 suit.

6 (b) If at the time of the payment of the protested tax, **statutory impositions**,
7 **the taxpayer has not previously brought** a correctness challenge ~~suit~~ **action** ~~is not~~
8 ~~already pending~~ under the provisions of R.S. 47:1856, 1857, or 1998 **or other action**
9 **challenging the validity or correctness of other statutory impositions**, then a suit
10 seeking recovery of the protested payment need not be filed until thirty days from
11 the date a final decision is rendered by the Louisiana Tax Commission under either
12 R.S. 47:1856, 1857, or 1998. The taxpayer making the payment under protest under
13 these circumstances must advise the collecting officer or officers in the parish or
14 parishes in which the property is located at the time of the protest payment that the
15 protest payment is in connection with a correctness challenge and must promptly
16 notify the collecting officer or officers when a final decision is rendered by the
17 Louisiana Tax Commission under either R.S. 47:1856, 1857, or 1998 **or by a court**
18 **of competent jurisdiction in an action challenging the validity or correctness of**
19 **other statutory impositions**. The collecting officer or officers shall continue to
20 segregate and hold the protested amount in escrow until a timely correctness
21 challenge ~~suit~~ **action** is filed ~~brought~~.

22 (c) If a ~~suit~~ **taxpayer** is timely filed ~~seeks recovery of statutory impositions~~
23 **in an action** contesting the correctness of the assessment pursuant to R.S. 47:1856,
24 1857, or 1998 **or in an action challenging the validity or correctness of other**
25 **statutory impositions** and ~~seeking the recovery of the tax paid under protest~~, then
26 that portion of the ~~taxes~~ **statutory impositions** paid that are in dispute shall be
27 deemed as paid under protest, and that amount shall be segregated and shall be
28 further held pending the outcome of the suit.

29 (3)(a) In a correctness challenge ~~suit~~ **action** under either R.S. 47:1856 or

1 1857 the officer or officers designated for the collection of taxes in the parish or
2 parishes in which the property is located and the Louisiana Tax Commission shall
3 be the sole necessary and proper party defendants in any such suit.

4 (b) The officer or officers designated for the collection of taxes in the parish
5 or parishes in which the property is located and the assessor or assessors for the
6 parish or district, or parishes or districts, in which the property is located shall be the
7 sole necessary and proper party defendants in a correctness challenge action under
8 R.S. 47:1989, 1992, or 1998.

9 (4) If the taxpayer prevails, the collecting officer or officers shall refund the
10 amount to the taxpayer with interest at the actual rate earned on the money paid
11 under protest in the escrow account during the period from the date such funds were
12 received by the collecting officer or officers to the date of the refund. If the taxpayer
13 does not prevail, the taxpayer shall be liable for the additional taxes together with
14 interest at the rate set forth above during the period from the date the taxes were due
15 under R.S. 47:2127 ~~until the date the taxes are paid, or in the case of taxes paid under~~
16 ~~protest, until the date of the payment under protest~~ **during a period from the date**
17 **the notice of intention to bring an action for recovery of statutory impositions**
18 **was given to the officer until the date the statutory impositions are paid .**

19 C.(1) A person resisting the payment of an amount of ~~ad valorem tax~~
20 **statutory impositions** due or the enforcement of a provision of the ~~ad valorem tax~~
21 law **governing the assessment and collection of statutory impositions** and thereby
22 intending to maintain a legality challenge shall timely pay the disputed amount due
23 under protest to the officer or officers designated by law for the collection of the ~~tax~~
24 **statutory impositions** and, **at the time of payment,** shall give such officer or
25 officers; notice ~~at the time of payment~~ of his intention to ~~file suit~~ **bring an action** for
26 the recovery of the protested ~~tax~~ **amount.** The portion of the ~~taxes~~ **statutory**
27 **impositions** that is paid by the taxpayer to the collecting officer or officers that is
28 neither in dispute nor the subject of a suit contesting the legality of the assessment
29 shall not be made subject to the protest. The taxpayer shall submit separate payments

1 for the disputed amount of tax due and the amount that is not in dispute and not
2 subject to the protest. Upon receipt of a notice, the protested amount shall be
3 segregated and held by the collecting officer for a period of thirty days.

4 (2) A legality challenge suit ~~must be filed within~~ **shall be brought no later**
5 **than** thirty days from the date of the protested payment. If a suit is timely filed
6 contesting the legality of the tax **statutory impositions** or the enforcement of a
7 provision of the tax law and seeking recovery of the tax **statutory impositions**, then
8 that portion of the taxes **statutory impositions** paid that are in dispute shall be
9 further deemed as paid under protest, and that amount shall be segregated and shall
10 be further held pending the outcome of the suit. The portion of the taxes **statutory**
11 **impositions** that is paid by the taxpayer to the collecting officer or officers that is
12 neither in dispute nor the subject of a suit contesting the legality of the tax **statutory**
13 **impositions** shall not be made subject to the protest.

14 (3) In any such legality challenge suit, service of process upon the officer or
15 officers responsible for collecting the tax **statutory impositions**, the assessor or
16 assessors for the parish or district, or parishes or districts in which the property is
17 located, and the Louisiana Tax Commission shall be sufficient service, and these
18 parties shall be the sole necessary and proper party defendants ~~in any such suit~~.

19 (4) If the taxpayer prevails, the collecting officer or officers shall refund such
20 amount to the taxpayer with interest at the actual rate earned on the money paid
21 under protest in the escrow account during the period from the date such funds were
22 received by the collecting officer or officers to the date of the refund. If the taxpayer
23 does not prevail, the taxpayer shall be liable for the additional taxes **statutory**
24 **impositions** together with interest at the rate set forth ~~above during the period from~~
25 ~~the date the taxes were due under R.S. 47:2127 until the date the taxes are paid, or~~
26 ~~in the case of taxes paid under protest, until the date of the payment under protest~~ **in**
27 **R.S. 47:2127 during the period from the date the notice of intention to bring the**
28 **action was given to the officer until the date the statutory impositions are paid.**

29 D.(1) The right to sue for recovery of a tax **statutory impositions** paid under

1 protest as provided in this Section shall afford a legal remedy and right of action in
 2 the Board of Tax Appeals or any state or federal court having jurisdiction of the
 3 parties and subject matter for a full and complete adjudication of all questions arising
 4 in connection with a correctness challenge or the enforcement of the rights respecting
 5 the legality of any tax **statutory impositions** accrued or accruing or the method of
 6 enforcement thereof.

7 (2) A legality challenge as provided for in Subsection C of this Section may
 8 be brought pursuant to Paragraph (1) of this Subsection or by petition for recovery
 9 of a tax paid under protest before the Board of Tax Appeals, which shall provide a
 10 legal remedy and right of action for a full and complete adjudication of all questions
 11 arising in connection with the tax.

12 (3) The right to sue for recovery of a tax **statutory impositions** paid under
 13 protest ~~or other security~~ as provided in this Section shall afford a legal remedy and
 14 right of action at law in ~~the Board of Tax Appeals or~~ state or federal courts where
 15 any tax or the collection thereof is claimed to be an unlawful burden upon interstate
 16 commerce or in violation of any act of the Congress of the United States, the
 17 Constitution of the United States, or the Constitution of Louisiana.

18 (4) The portion of the taxes **statutory impositions** which is paid by the
 19 taxpayer to the collecting officer or officers that is neither in dispute nor the subject
 20 of such suit shall not be made subject to the protest.

21 E.(1) Upon request of a taxpayer and upon proper showing by the taxpayer
 22 that the principle of law involved in an additional assessment is already pending
 23 before the Board of Tax Appeals or the courts for judicial determination, the
 24 taxpayer, upon agreement to abide by the pending decision of the Board of Tax
 25 Appeals or the courts, may pay the additional assessment under protest pursuant to
 26 Subsection B or C of this Section ~~or file a rule to set bond or other security pursuant~~
 27 ~~to Subsection F of this Section~~ but need not file an additional suit **action**. In such
 28 cases, the tax **amount** paid under protest ~~or other security~~ shall be segregated and
 29 held by the collecting officer or officers until the question of law involved has been

1 determined by the courts, the Board of Tax Appeals, or finally decided by the courts
2 on appeal, and shall then be disposed of as provided in the final decision of the
3 Board of Tax Appeals or courts, as applicable.

4 (2) If the taxpayer prevails, the officer or officers shall refund such amount
5 to the taxpayer with interest at the actual rate earned on the money paid under protest
6 in the escrow account during the period from the date such funds were received by
7 the officer or officers to the date of the refund. If the taxpayer does not prevail, the
8 taxpayer shall be liable for the additional ~~taxes~~ **statutory impositions** together with
9 interest at the rate set forth above during the period from the date the taxes were due
10 under R.S. 47:2127 ~~until the date the taxes are paid, or in the case of taxes paid under~~
11 ~~protest, until the date of the payment under protest~~ **during the period from the date**
12 **the notice of intention to bring an action for recovery of statutory impositions**
13 **was given to the officer until the date the statutory impositions are paid.**

14 ~~F.(1) Notwithstanding any provision of law to the contrary, any taxpayer~~
15 ~~challenging the correctness or legality of any assessment whose remedy requires~~
16 ~~making a payment under protest pursuant to Subsection B or C of this Section may~~
17 ~~in the alternative comply with the provisions of this Subsection rather than making~~
18 ~~a payment under protest.~~

19 ~~(2)(a)(i) On or before the date on which the taxes are due, the taxpayer~~
20 ~~challenging the legality of any assessment may file with the court or the Board of~~
21 ~~Tax Appeals a rule to set bond or other security, which shall be set for hearing within~~
22 ~~thirty days of the filing of the rule to set bond or other security, and shall attach to~~
23 ~~the petition evidence of the taxpayer's ability to post bond or other security.~~

24 ~~(ii) Within the deadline to appeal to the Board of Tax Appeals or district~~
25 ~~court pursuant to R.S. 47:1856, 1857, or 1998, the taxpayer challenging the~~
26 ~~correctness of any assessment may file with the court or the Board of Tax Appeals~~
27 ~~a rule to set bond or other security, which shall be set for hearing within thirty days~~
28 ~~of the filing of the rule to set bond or other security, and shall attach to the petition~~
29 ~~evidence of the taxpayer's ability to post bond or other security.~~

1 ~~(b) The term "other security" as used in this Subsection shall include but not~~
2 ~~be limited to a pledge, collateral assignment, lien, mortgage, factoring of accounts~~
3 ~~receivable, or other encumbrance of assets.~~

4 ~~(3) The court or the Board of Tax Appeals may order either the posting of~~
5 ~~commercial bond or other security in an amount determined by the court or the board~~
6 ~~to be reasonable security for the amount of unpaid taxes and interest demanded in the~~
7 ~~assessment or may order the taxpayer to make a payment under protest in an amount~~
8 ~~determined in its discretion to be reasonable security considering the amount of~~
9 ~~unpaid taxes and interest. The court or board may order that a portion of the unpaid~~
10 ~~taxes and interest be paid under protest and the balance secured by the posting of a~~
11 ~~bond or other security as provided in this Subsection.~~

12 ~~(4) The posting of a bond or other security or the payment under protest shall~~
13 ~~be made no later than thirty days after the mailing of the notice of the decision of the~~
14 ~~court or the Board of Tax Appeals authorizing the posting of bond or other security~~
15 ~~or requiring that a payment under protest be made.~~

16 ~~(5) If the taxpayer timely files the suit or any petition or rule referred to in~~
17 ~~this Subsection, no collection action shall be taken in connection with the assessment~~
18 ~~of taxes and interest that are the subject of the taxpayer's cause of action, unless the~~
19 ~~taxpayer fails to post bond or other security or make the payment under protest~~
20 ~~required by the court or board. The collector shall be permitted to file a~~
21 ~~reconventional demand against the taxpayer in the cause of action. A collector may~~
22 ~~procure an appraisal or conduct discovery concerning the value and validity of other~~
23 ~~security, as that term is described in Subparagraph (2)(b) of this Subsection, offered~~
24 ~~prior to the date for filing the collector's response or opposition to a rule set for~~
25 ~~hearing under this Subsection.~~

26 ~~(6) To the extent not inconsistent with this Subsection, the nature and amount~~
27 ~~of the bond or security and the procedures for posting bond or providing other~~
28 ~~security shall be consistent with the provisions for providing security in connection~~
29 ~~with a suspensive appeal under the Code of Civil Procedure.~~

1 to public ownership, and the assessor shall place the property on the exempt tax roll.

2 * * *

3 §2151. Transfer after tax roll delivered

4 A sale, pledge, mortgage, or other alienation or encumbrance of property
5 made after the tax roll has been delivered to the tax collector shall not affect the
6 ~~taxes assessed~~ **statutory impositions** on the property or the ~~sale of the property~~ **tax**
7 **auction** to enforce collection of delinquent taxes.

8 §2152. Immovable property; lots assessed together

9 If two or more lots or parcels of ground have been assessed in any year or
10 years to the same tax debtor at a certain valuation for the whole together, without
11 distinguishing the valuation of each lot or parcel separately, the tax collector is
12 authorized, ~~but shall not be obligated,~~ to receive the proportion of **ad valorem** taxes
13 under assessment fairly due upon any one or more of the lots or parcels separately.
14 The proportions shall be ascertained and fixed by a certificate authenticated by the
15 assessor and approved by the tax collector. The lots or parcels upon which their
16 proportions are paid shall be free from the proportion of taxes pertaining to the other
17 lots or parcels of the assessment.

18 §2153. Notice of delinquency and tax sale

19 A. ~~(1)~~(a) No later than the first Monday of February of each year, or as soon
20 thereafter as possible, the tax collector shall send a written notice by certified mail,
21 return receipt requested, to each tax notice party when the tax debtor has not paid all
22 the statutory impositions which have been assessed on immovable property,
23 ~~notifying the person~~ **The notice shall inform the tax notice party** that **if** the
24 statutory impositions ~~on the immovable property shall be~~ **are not** paid within twenty
25 days after the sending of the notice or as soon thereafter before the tax sale **auction**
26 is scheduled, ~~or that tax sale title to the property will be sold according to law~~ **the tax**
27 **collector shall advertise for sale by public auction the delinquent obligation and**
28 **the lien and privilege securing it, and that the tax collector shall issue in favor**
29 **of the winning bidder and record in the mortgage records a tax lien certificate.**

1 ~~After the property goes to tax sale and within ninety days of the expiration of the~~
2 ~~redemptive period, the tax collector shall provide written notice by first class mail~~
3 ~~to each tax notice party that tax sale title to the property has been sold at tax sale and~~
4 ~~that after the expiration of the redemptive period, the property cannot be redeemed.~~

5 The notice shall be sufficient if it is in the following form:

| 6 | "Year | Ward | Sect. | Ass. # | Property # | Notice # |
|----|--|------|-------|---------------------------------|------------|----------|
| 7 | | | | | | |
| 8 | | | | | | |
| 9 | *****PLEASE NOTE***** | | | [NAME OF POLITICAL SUBDIVISION] | | |
| 10 | *By law your taxes are delinquent after December | | | | | |
| 11 | thirty-first. The law requires interest be charged as | | | | | |
| 12 | follows: A flat rate of one percent (1%) per month | | | | | |
| 13 | on delinquent ad valorem taxes. <u>A five percent</u> | | | | | |
| 14 | <u>(5%) penalty is added to the amount due if the</u> | | | | | |
| 15 | <u>statutory impositions remain unpaid after ninety</u> | | | | | |
| 16 | <u>(90) days from the date payment became</u> | | | | | |
| 17 | <u>delinquent. [DELINQUENCY DATE]</u> | | | | | |
| 18 | *If monies for payment of taxes <u>statutory</u> | | | | | |
| 19 | <u>impositions</u> are in escrow, please forward tax | | | | | |
| 20 | notice to your mortgage company. | | | | | |
| 21 | *If a receipt is requested, enclose a self-addressed | | | | | |
| 22 | stamped envelope along with your payment. | | | | | |
| 23 | *Please notify the sheriff's office or the assessor's | | | | | |
| 24 | office with all address changes. | | | | | |
| 25 | *For questions about assessed value or millages | | | | | |
| 26 | contact: | | | | | |
| 27 | Assessor's Office: | | | | | |
| 28 | Property Tax Dept: | | | | | |
| 29 | *Payment may be made online at | | | | | |
| 30 | | | | | | |

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*[DATE OF NOTICE]. If ~~taxes~~ **statutory impositions** are not paid within twenty days after this date, the political subdivision will proceed to sell ~~tax sale title to the property~~ **the delinquent obligation for payment of taxes and other statutory impositions and the lien and privilege securing it** at [list location of the tax sale] beginning on [list first day of sale] **and will issue in favor of the tax auction purchaser a tax lien certificate. The tax lien certificate shall be prima facie evidence of the validity of the delinquent obligation, the lien and privilege, and the assignment to the tax auction purchaser.** You will have the right to pay the amounts due until the day before the ~~actual sale~~ **auction**. If ~~tax sale title to the property is sold, you will have three years [or other applicable redemptive period] from the date of the filing of the tax sale certificate in which to redeem the property according to law, but in order to redeem, you will be required to pay a 5% penalty and 1% per month on the amounts past due together with other costs in accordance with law.~~ **If the delinquent obligation is auctioned, you may terminate the tax lien certificate according to law, but in order to terminate, you will be required to pay all delinquent parish and municipal statutory impositions paid by the certificate holder, a penalty of not to exceed five percent (5%), and interest not to exceed the rate of one percent (1%) per month on a non-compounding basis computed on the statutory impositions, together with other amounts in accordance with law.**
***Until judgment of court, the above-described tax auction shall not serve to terminate any ownership interest or right of possession you have in the property. Without court order, the certificate holder may not subject you to any eviction proceeding and is not entitled to collect any lease or rental payments. Any attempt to do so is unlawful and will subject the certificate holder to penalty by law.**

| | | | | |
|--|----------|---------------------|---|------------------------|
| Total Assessed Value Tax Distributions | Millages | Homestead Exemption | Taxes and other Statutory Impositions Due | Assessment Information |
| [add taxing districts] | | | [add amount of tax due each district] | Total Assessed Value |
| | | | | Property Description |
| Total Statutory Impositions Due | | | | |
| Interest | | | | |
| Costs | | | | |
| Total | | | | |
| [Name of Tax Collector and Address] | | | | |
| Total Statutory Impositions Due | | | | |
| Interest | | | | |
| Cost | | | | |
| Total | | | | |
| [Tax Collector Name] | | | | |
| YEAR | WARD | SECT | ASS.# | PROPERTY NOTICE # |

1 Name of Tax Debtor
 2 [address]
 3 Make checks payable to: [Tax Collector Name]
 4 Mail this portion of tax bill and payment to: [address]"

5 ~~(b) Nothing in this Section shall be construed to prohibit the tax collector~~
 6 ~~from sending more than one notice.~~

7 ~~(e)(i)~~**B.(1)** If the ~~written notice by certified mail~~ **sent to the tax debtor** is
 8 returned for any reason, the tax collector shall ~~demonstrate a reasonable and diligent~~
 9 ~~effort to provide notice of the tax sale to the tax debtor. To demonstrate a reasonable~~
 10 ~~and diligent effort, the tax collector shall attempt to deliver notice of the delinquent~~
 11 ~~taxes and tax sale by first class mail to the last known address of the debtor and take~~
 12 ~~any three of the following additional steps to notify the tax debtor~~ **resend the notice**
 13 **by first class mail to "occupant" at the address listed and shall take additional**
 14 **steps to notify the tax debtor of the delinquent statutory impositions and**
 15 **pending auction, which shall include any two of the following:**

16 ~~(aa)(a)~~ **(a)** Perform a computer search of digitized records and databases of the
 17 clerk of court or sheriff's office for addresses of other properties that may be owned
 18 by the debtor **Review the local telephone directory or internet for the tax debtor.**

19 ~~(bb)(b)~~ **(b)** Contact the tax assessor of the parish in which the property is located
 20 **potential updated addresses or** for the addresses of other properties that may be
 21 owned by the debtor **assessed in the tax debtor's name.**

22 ~~(ee)(c)~~ **(c)** Examine the mortgage or conveyance records of the parish where the
 23 property is located to determine whether there are any other transactions pertaining
 24 to the **tax debtor or the** property.

25 ~~(dd)(d)~~ **(d)** Attempt personal or domiciliary service of the notice.

26 ~~(ee)(e)~~ **(e)** Post the notice of tax sale **auction** at the property.

27 ~~(ii)(2)~~ **(2)** The notice of the tax sale shall be sent by certified mail or commercial
 28 courier **The tax collector shall send the notice by first class mail** to all addresses
 29 discovered through the steps set forth in this Subparagraph **that the tax collector**
 30 **discovers pursuant to Paragraph (1) of this Subsection and reasonably believes**
 31 **may be valid addresses for the tax debtor.**

1 **(3)** The tax collector may recover all reasonable and customary costs actually
2 incurred in complying with ~~these steps~~ **Paragraphs (1) and (2) of this Subsection.**

3 ~~(iii) Failure of the debtor to receive actual notice of the tax sale shall not~~
4 ~~affect the validity of the tax sale when the tax collector demonstrates a reasonable~~
5 ~~and diligent effort to provide notice of the tax sale as set forth in this Subsection. If~~
6 ~~the debtor is deceased, the notice of tax sale and the reasonable and diligent effort~~
7 ~~to provide notice of the tax sale shall be sufficient if to the succession representative,~~
8 ~~if applicable, or to a curator as provided by law.~~

9 ~~(2)(a) No later than the first Monday of March of each year, or as soon~~
10 ~~thereafter as possible, the tax collector shall search the mortgage and conveyance~~
11 ~~records of tax sale eligible property to identify its tax sale parties.~~

12 ~~(b) Prior to the tax sale, the tax collector shall send a written notice by~~
13 ~~certified mail, return receipt requested, to each tax sale party identified pursuant to~~
14 ~~Subparagraph (a) of this Paragraph. The notice shall advise the person that it is~~
15 ~~required that the statutory impositions on the immovable property be paid within~~
16 ~~twenty days after the sending of the notice or the tax sale title to the property will be~~
17 ~~sold according to law. This notice shall be sufficient if it is in the following form:~~

18 ~~TAX SALE PARTY NOTICE OF TAX SALE~~

19 ~~{Date}~~

20 ~~{Name}~~

21 ~~{Address}~~

22 ~~{City}, {ST} {Zip}~~

23 ~~RE: Tax Bill Number:~~

24 ~~Property: {Property Address}~~

25 ~~{Description of Property Abbr}~~

26 ~~YOU HAVE A PUBLICLY RECORDED INTEREST IN THE ABOVE REFERENCED PROPERTY. PLEASE~~
27 ~~READ THIS NOTICE CAREFULLY.~~

28 ~~The property taxes for the above referenced property were not paid. In accordance with the notice~~
29 ~~requirement contained in Article VII, Section 25 of the Louisiana Constitution, you are hereby notified~~
30 ~~that if the delinquent property taxes are not paid within twenty days of the date of this notice, the property~~
31 ~~will be sold at tax sale in accordance with law.~~

32 ~~AFTER THE EXPIRATION OF THE REDEMPTIVE PERIOD, THE PROPERTY CANNOT BE~~

1 ~~REDEEMED. CONTINUED POSSESSION OF THE PROPERTY DOES NOT EXTEND THE~~
2 ~~REDEMPTIVE PERIOD.~~

3 Please contact [name of tax collector] if you believe that you received this notice in error, have sold or
4 transferred this property, or for further information or assistance.

5 Thank you,
6 Tax Collector of [name of political subdivision]
7 [Tax collector phone number]

8 ~~THIS NOTICE CONCERNS ONLY THE PROPERTY DESCRIBED IN THE "REGARDING"~~
9 ~~PORTION OF THIS LETTER; the address of that property may or may not be the same as the mailing~~
10 ~~address of this notice.~~

11 ~~If your recorded interest in this property is no longer valid or enforceable, you may remove it by visiting~~
12 ~~the office of the recorder of mortgages and conveyances located at [mortgage and conveyance office~~
13 ~~address]."~~

14 BC.(1)(a) At the expiration of twenty days' notice, counting from the day
15 when the last of the written notices are sent, or as soon thereafter as practicable, the
16 tax collector shall proceed to publish a notice ~~to the tax debtors~~ of the delinquency
17 and to advertise for ~~sale~~ **auction** the consolidated delinquent tax list under one form
18 ~~two times within thirty days~~ in the official journal of the political subdivision. The
19 publication and advertisement shall be sufficient if it is in the following form:

20 "DELINQUENT TAX LIST
21 _____ vs. Delinquent Tax Debtors

22 (insert appropriate taxing bodies)

23 By virtue of the authority vested in me by the constitution and the laws of the State
24 of Louisiana, I will sell **by public auction**, at _____, ~~within the~~
25 ~~legal hours for judicial sales~~ beginning at _____ o'clock a.m. on _____,
26 the _____ day of _____, _____, and continuing on each succeeding legal
27 day, until said ~~sales are~~ **auction is** completed, ~~tax sale title~~ **the delinquent**
28 **obligation. I will issue in favor of the winning bidder and record in the mortgage**
29 **records a tax lien certificate** to all immovable property on which taxes are now due
30 to _____, to enforce collection of taxes (insert affected
31 taxing bodies) assessed in the year _____, together with interest thereon from January
32 1, _____, at the rate ~~of~~ **not to exceed** one percent (1%) per month until paid and all

1 costs. The names of said delinquent tax debtors, the amount of statutory impositions
2 due, including any due for prior years, and the immovable property assessed to each
3 ~~to be offered for sale~~ **for which a tax lien certificate will be issued** are as follows:

4 (Insert names of delinquent tax debtors in alphabetical order, the amount of statutory
5 impositions due, including any due for prior years on each specific piece of property,
6 and the description of each specific piece of immovable property to be offered for
7 sale.)

8 ~~On the day of sale~~ **At the auction** I will sell a tax sale title to such portions of the
9 property as each tax debtor will point out and, in case the debtor will not point out
10 sufficient property, I will at once and without further delay sell the least quantity as
11 undivided interests of said property of any tax debtor which any bidder will buy for
12 the amount of the statutory impositions for which the sale is made, together with
13 interest and costs due by said tax debtor **the delinquent obligation to the winning**
14 **bidder**. The sale **auction** will be without appraisal, for cash or other payment
15 method acceptable to the tax collector, in legal tender money of the United States,
16 and the tax sale title to property sold will be redeemable at any time during the
17 applicable redemptive period by paying the price given, including costs and five
18 percent (5%) penalty thereon, with interest at the rate of one percent (1%) per month
19 until redeemed. **At any time prior to the institution of an action to enforce the tax**
20 **lien certificate, the tax lien certificate may be terminated by paying the price**
21 **paid at auction together with interest at the rate established at the tax auction**
22 **which shall not exceed one percent (1%) per month on a noncompounding basis**
23 **computed on the statutory impositions until redeemed, and a penalty at the rate**
24 **established at the tax auction which shall not exceed five percent (5%). The**
25 **redemption payment shall also include the amount of any subsequent parish**
26 **and municipal statutory impositions paid by the certificate holder, together with**
27 **interest computed on the statutory impositions at the rate of one percent (1%)**
28 **per month on a noncompounding basis and any applicable penalty.**"

29 (b) In addition to the notice required to be published pursuant to

1 Subparagraph (a) of this Paragraph, the tax collector may elect to publish via the
2 ~~Internet~~ internet the portion of the notification and advertisement that details the
3 names of delinquent tax debtors, the amount of statutory impositions due, and the
4 description of each specific piece of immovable property ~~to be offered for sale for~~
5 which a tax lien certificate will be issued. In the instance of using the ~~Internet~~
6 internet for the detailed listing of properties ~~offered for tax sale for which a tax lien~~
7 certificate will be issued, the tax collector shall provide, within the original printed
8 notification or advertisement, the web address where the comprehensive list of tax
9 debtors and properties offered for sale can be viewed.

10 (2) For the purpose of tax sales, it shall be sufficient to advertise all property
11 in the name of the tax debtor at the time the assessment was made.

12 (3) For the purpose of tax ~~sales~~ auctions, it shall be sufficient to assess, ~~and~~
13 describe, and advertise all property assessed in the following manner: by
14 designating the tract or lot by the name by which it is commonly known, or by the
15 number or letter by which it may be usually designated upon the regular assessment
16 roll or upon an official or private plan or sketch or by giving the boundaries or the
17 names of the owners upon each side, or by the dimensions or description or name
18 given in the act transferring the ownership thereof, or by such other further
19 description as may furnish the means of reasonable identification.

20 (4) No tax ~~sale~~ auction shall be set aside or annulled for any error in
21 description or measurement of the property assessed in the name of the tax debtor,
22 provided the property sold can be reasonably identified. ~~When advertisements are~~
23 ~~required to be made in relation to the sale of property for unpaid taxes, the~~
24 ~~advertisements shall be made in the English language only.~~

25 (5) ~~On the day of sale, the tax collector shall sell the portion of the property~~
26 ~~which the debtor points out. If the debtor does not point out any property or~~
27 ~~sufficient property, the tax collector shall sell immediately the least quantity of the~~
28 ~~property, determined by undivided interests, which any bidder will buy for the~~
29 ~~amount of taxes, interest, penalties and costs. Except as provided in R.S. 47:2196(D),~~

1 ~~the purchase price or bid price is the amount of taxes, interest, penalties and costs,~~
2 ~~and the bidding is by undivided interests with the initial bid being one hundred~~
3 ~~percent and thereafter declining from the initial bid. As an alternative to the~~
4 ~~procedure for bidding by undivided interest as provided by this Section, upon~~
5 ~~agreement between the tax collector and the local governing authority, any bidder~~
6 ~~may elect to bid down the five percent penalty, as provided for in Article VII,~~
7 ~~Section 25(B)(1) of the Constitution of Louisiana, in increments of one-tenth of a~~
8 ~~percent. The tax collector may determine and establish that the least quantity that can~~
9 ~~be sold by undivided interests is one percent or less of the whole. The tax sale shall~~
10 ~~convey, and the purchaser shall take, tax sale title in the undivided interest bid in the~~
11 ~~entirety of the property, or in the case of separate assessments for undivided interests~~
12 ~~in the property, tax sale title in the undivided interest bid in the entirety of the~~
13 ~~undivided interest, intended to be assessed and sold as it was owned by the~~
14 ~~delinquent tax debtor regardless of any error in the dimensions or description of the~~
15 ~~property as assessed and sold. The tax collector in the advertisement or tax sale may~~
16 ~~give the full description according to original titles.~~ **The tax collector may require**
17 ~~**all registered tax auction participants to provide a deposit, not to exceed one**~~
18 ~~**thousand dollars, prior to the commencement of the tax auction. If a deposit is**~~
19 ~~**required, the deposit of the winning bidder shall be applied toward the sale**~~
20 ~~**price at the time of purchase. A deposit from a nonwinning bidder shall be**~~
21 ~~**returned or refunded to the depositor no later than fourteen days after the close**~~
22 ~~**of the sale. The deposit shall be made in a form approved by the tax collector.**~~

23 ~~(6) Except as otherwise provided in this Subpart, the tax sale shall be~~
24 ~~conducted in the manner provided by law for judicial sales. This provision shall not~~
25 ~~be construed to prohibit the tax collector from conducting the tax sale by using an~~
26 ~~online or electronic bidding process consistent with the law governing judicial sales.~~

27 ~~(7) Except as otherwise provided in this Subpart, the tax sale shall be~~
28 ~~conducted in the manner provided by law for judicial sales. The tax collector may~~
29 ~~require all registered tax sale participants to provide a deposit, not to exceed one~~

1 ~~thousand dollars, prior to the commencement of the tax sale. If a deposit is required,~~
2 ~~the deposit of the winning bidder shall be applied toward the sale price at the time~~
3 ~~of purchase. A deposit from a non-winning bidder shall be returned or refunded to~~
4 ~~the depositor within fourteen days of the close of the sale. The deposit shall be made~~
5 ~~in a form approved by the tax collector.~~

6 ~~C.(1) In the absence of actual notice of the sale to a tax sale party, including~~
7 ~~a transferee, or the demonstration of a reasonable effort to provide notice, where the~~
8 ~~name and address of the tax sale party were reasonably ascertainable or where the~~
9 ~~transfer was recorded after the tax collector completed his pre-sale tax sale party~~
10 ~~research, the tax collector shall cancel the sale of the property and refund the tax sale~~
11 ~~purchaser the tax sale purchase price.~~

12 ~~(2) For each transferred property upon which a tax sale is cancelled pursuant~~
13 ~~to Paragraph (1) of this Subsection, the tax collector shall send the transferee a tax~~
14 ~~notification, inclusive of tax sale costs accrued.~~

15 §2154. Tax sales **auctions**; time of sale; price

16 A. The tax collector shall ~~seize, advertise, and sell tax sale title to the~~
17 ~~property or an undivided interest therein upon which delinquent taxes are due,~~
18 **advertise for sale by public auction the delinquent obligation for statutory**
19 **impositions and the lien and privilege securing it** on or before May first of the
20 year following the year in which the taxes were assessed, or as soon thereafter as
21 possible.

22 B. The tax sale **auction** shall be conducted on any weekday ~~within the legal~~
23 ~~hours for judicial sales,~~ with bidding opening not earlier than 8:00 a.m. and closing
24 no later than 8:00 p.m. If a tax sale is conducted by using an online or electronic
25 bidding process that is conducted over the course of multiple days, bids may be
26 placed on any day at any time on any sale property upon which bidding has not
27 closed, provided that all ~~sales of property~~ **bidding** close on a weekday within the
28 legal hours ~~for sale as~~ prescribed in this Subsection.

29 C. ~~The price shall be the amount of statutory impositions due on the property,~~

1 costs, and interest. The opening bid shall be for the statutory impositions due on
2 the property, together with any applicable costs, penalty at the rate of five
3 percent (5%) and interest at the rate of one percent (1%) per month on a
4 noncompounding basis. The bidders shall submit bids reducing the amount of
5 penalty due on the delinquent obligation in increments of no less than one-tenth
6 of a percent (0.1%). If the penalty is reduced to zero, then the bidders shall
7 submit bids reducing the amount of interest assessed on the delinquent
8 obligation in increments not less than one-tenth of a percent (0.1%). The
9 winning bid shall be that which requires the assessment of the lowest penalty
10 and lowest interest. If multiple bidders offer the same lowest penalty and lowest
11 interest, then the winner shall be the first to submit the bid.

12 D. The tax collector shall file in the mortgage records of the parish in
13 which the property is situated a tax lien certificate in favor of the winning
14 bidder or if no bidder, in favor of the political subdivision. The tax collector
15 shall deliver a certified copy of the tax lien certificate to the winning bidder. The
16 tax lien certificate shall be prima facie evidence of the validity of the delinquent
17 obligation, the lien and privilege, and the assignment to the person named
18 thereon.

19 E. The amount owed to the tax lien certificate holder for the delinquent
20 obligation shall be secured by a lien and privilege on the immovable property
21 described in the tax lien certificate. This lien and privilege shall have priority
22 over all mortgages, liens, and privileges encumbering the property, but all tax
23 lien certificates issued by the tax collector or other tax collectors shall be ranked
24 in pari passu.

25 F. The tax lien certificate shall be filed no later than thirty days after the
26 conclusion of the tax auction. The recording cost due the clerk of court shall be
27 included in the opening bid. §2155. Tax ~~sale~~ lien certificate

28 A. The tax collector shall authenticate and file in accordance with law, in
29 person or by deputy, in the political subdivision's name, a tax ~~sale~~ lien certificate to

1 purchasers of any property to which tax sale title was sold for taxes the winning
 2 bidder, or in the event of no bidder to the political subdivision, in which he the
 3 tax collector shall relate in substance a brief history of the proceedings had, shall
 4 describe the property, state the amount of the taxes, interest, penalties, and costs and
 5 ~~the bid made for the property~~ statutory impositions and costs, the monthly
 6 interest rate, the penalty, and, if applicable, the payment made to him in cash,
 7 cashier's check, certified check, money order, credit card, or wire transfer, or other
 8 payment method, ~~shall sell tax sale title, and shall conclude the sale with the~~
 9 ~~statement that the property shall be redeemable at any time during the applicable~~
 10 ~~redemptive period beginning on the day when the tax sale certificate is filed with the~~
 11 ~~recorder of conveyances in the parish in which the property is located.~~ The tax
 12 collector shall deliver a tax lien certificate to the certificate holder and shall
 13 conclude the auction with the statement that the statutory impositions, together
 14 with interest, penalties, and costs may be paid at any time prior to the
 15 institution of an action to enforce the tax lien certificate. The tax sale certificate
 16 shall contain the full name and address of the ~~tax sale purchaser~~ certificate holder.

17 The tax sale certificate shall be sufficient if it is in the following form:

18 "Tax Sale Lien Certificate

19 [Name of Political Subdivision]

20 v.

21 [Name of Tax Debtor]

22 State of Louisiana

23 Parish of _____

24 City of _____

25 To: _____

26 ~~BE IT KNOWN AND REMEMBERED~~ On this _____ day of 20____,

27 that, I, [Name of tax collector], Tax Collector in and for the [Name of political
 28 subdivision], in the name of the [name of political subdivision], and by virtue of the
 29 authority in me vested by the constitution and laws of the State of Louisiana and in

1 assignment to [Name of Purchaser]. This tax lien certificate entitles him or his
 2 successors or assigns to be paid the total amount of the delinquent statutory
 3 impositions, interest from the delinquency date at the rate of stated above on a
 4 noncompounding basis, all costs, and a penalty at the rate stated above
 5 computed on the statutory impositions. He or his successors or assigns shall also
 6 be entitled to amounts paid by the certificate holder subsequent to the auction
 7 as provided by law.

8 NOW, THEREFORE, all the formalities of the law having been complied
 9 with, I [Name of Tax Collector], Tax Collector for said [Name of Political
 10 Subdivision], by virtue of the authority in me vested by the laws of the State of
 11 Louisiana do by these presents sell and transfer unto [Name and Address of
 12 Purchaser], ~~tax sale title to property or the undivided interest of the tax debtor therein~~
 13 ~~last above described with all the improvements thereon. The tax debtor or any person~~
 14 ~~interested personally or as heir, legatee, creditor or otherwise, shall have the right to~~
 15 ~~redeem the property for the period of three years [or other redemptive period] from~~
 16 ~~the date of filing of this tax sale certificate. The redemption may take place by~~
 17 ~~paying the price given including costs and five percent penalty thereon with interest~~
 18 ~~at the rate of one percent per month until the redemption~~ this tax lien certificate to
 19 the above-described property with all the improvements thereon. Any person
 20 may cause the tax lien certificate to be terminated by paying the delinquent
 21 obligation together with the interest and penalty described above, and any
 22 statutory impositions paid by the certificate holder subsequent to the auction
 23 as provided by law plus applicable penalties and interest.

24 IN TESTIMONY WHEREOF, I have hereunto signed my name officially at
 25 _____, Parish of _____, in the presence of the two
 26 undersigned competent witnesses, who also signed on this _____ day of
 27 _____, 2____.

28 Witnesses:
 29 _____

1 _____
2 Printed Name: [Name of Tax Collector]

3
4 _____
5 [Name of Political Subdivision]

6 Printed Name:
7 By: _____

8 B. A certified copy of the tax ~~sale~~ **lien** certificate is prima facie evidence of
9 the regularity of all matters regarding the tax ~~sale~~ **auction** and the validity of the tax
10 ~~sale~~ **auction**.

11 ~~C. The tax sale certificate contemplated by this Section is a tax deed for~~
12 ~~purposes of Article VII, Section 25 of the Louisiana Constitution.~~

13 §2156. Post-sale **auction** notice

14 A. ~~Within the applicable redemptive period, the tax sale purchaser may send~~
15 ~~a written notice to any or all tax sale parties notifying the parties of the sale. The~~
16 ~~notice shall provide full and accurate information necessary to contact the tax sale~~
17 ~~purchaser, including the name, physical address, and telephone number of the~~
18 ~~purchaser. It shall be accompanied by a copy of the tax sale certificate received by~~
19 ~~the tax sale purchaser under the provisions of this Part and copies of the documents~~
20 ~~that the purchaser received with that sale. The notice shall inform the tax sale parties~~
21 ~~that the failure to redeem the property prior to the expiration of the applicable~~
22 ~~redemptive period will terminate the right to redeem the property, and the purchaser~~
23 ~~will have the right to seek confirmation of the tax title and take actual possession of~~
24 ~~the property. The notice shall be sufficient if it is in the form set forth in Subsection~~
25 ~~B of this Section. **The certificate holder shall use reasonable diligence to**~~
26 ~~**determine the name and current address of each tax auction party whose**~~
27 ~~**interest will be terminated by an action brought pursuant to the provisions of**~~
28 ~~**R.S. 47:2266.1.**~~

29 B.(1)(a) For each property for which tax sale title was sold at tax sale to a tax

1 ~~sale purchaser, each collector shall within thirty days of the filing of the tax sale~~
2 ~~certificate, or as soon as practical thereafter, provide written notice to the following~~
3 ~~persons that tax sale title to the property has been sold at tax sale. The notice shall~~
4 ~~be sent by postage prepaid United States mail to each tax notice party and each tax~~
5 ~~sale party whose interest would be shown on a thirty-year mortgage certificate in the~~
6 ~~name of the tax debtor and whose interest was filed prior to the filing of the tax sale~~
7 ~~certificate.~~ **No more than two hundred ten days but no fewer than one hundred**
8 **eighty days before bringing an action pursuant to R.S. 47:2266.1, the certificate**
9 **holder shall send notice to each tax auction party discovered pursuant to**
10 **Subsection A of this Section.**

11 (b) ~~For each property for which tax sale title was sold at tax sale to a tax sale~~
12 ~~purchaser, the tax collector shall within ninety days of the expiration of the~~
13 ~~redemptive period provide written notice to each tax notice party that tax sale title~~
14 ~~to the property has been sold at tax sale. The notice shall be sent by first class mail.~~
15 ~~The notice shall be sufficient if it is in the form set forth in Paragraph (2) of this~~
16 ~~Subsection.~~

17 ~~(2)C.~~ The notice shall specify the property upon which the taxes are
18 ~~delinquent, the amount of taxes due, and the manner in which the property shall be~~
19 ~~redeemed and~~ **required pursuant to Subsection B of this Section** shall be sufficient
20 if in the following form **or a substantially similar form:**

21 "[Date]"

22 [Name Tax Debtor]

23 RE: Property No. _____

24 Ward ____ Section No. ____ Assessment No. _____

25 Subbed. _____ Lot _____

26 Dear Sir/Madam,

27 This is an important notice. Please read it carefully. ~~We are writing to inform~~
28 ~~you that the property taxes for the above noted property were not paid, and tax sale~~
29 ~~title to the property was sold to a tax sale purchaser for delinquent taxes for the~~

1 year(s) _____. You may ~~redeem this property within three years [or other~~
 2 ~~applicable redemptive period]~~ from _____ by paying to the [name
 3 of tax collector] the following amount due stated in or enclosed with this document.
 4 The redemptive period will expire _____. Under some circumstances, the third
 5 party buyer may be entitled to take actual possession and full ownership of the
 6 property after this time: **This is to advise you that a tax lien certificate for the**
 7 **above property was issued to _____ who paid the tax**
 8 **collector ad valorem taxes, other statutory impositions, and costs due and owing**
 9 **for the year(s) _____.**

10 ~~After the expiration of the redemptive period the property cannot be~~
 11 ~~redeemed. Continued possession of the property does not extend the redemptive~~
 12 ~~period.~~

13 ~~Please contact the [name of tax collector] if you believe that you received this~~
 14 ~~notice in error, have sold or transferred this property, or for further information and~~
 15 ~~assistance.~~

16 ~~[Tax collectors or name of political subdivision/ name of tax sale purchasers]~~

17 ~~This notice concerns only the property described in the "regarding" portion~~
 18 ~~of this letter; the address of that property may or may not be the same as the mailing~~
 19 ~~address of this notice. Please contact our office if you feel that you received this~~
 20 ~~notice in error. The taxes are now assessed in the name of the tax sale purchaser, but~~
 21 ~~will continue to be due as in the past.~~

22 ~~[Enclose or list the amount of statutory impositions due]"~~

23 **Research indicates that you may have an ownership interest in, or**
 24 **mortgage, lien, privilege, or other interest in the property described above.**
 25 **Sender intends to bring an action to enforce its rights as certificate holder which**
 26 **may result in the seizure and sale of the property free and clear of your interest.**

27 **The tax lien certificate was issued to the certificate holder who by law is**
 28 **entitled to receive payment of the delinquent obligation secured by a lien and**
 29 **privilege on the property. At the expiration of three years from recordation of**

1 ~~certified copy of a tax sale certificate for immovables to a judge of a competent~~
2 ~~jurisdiction (determined by the value of the immovables described and not the~~
3 ~~amount of the taxes), the judge shall grant ex parte an order of seizure and~~
4 ~~possession, commanding the sheriff to seize the property and place the purchaser in~~
5 ~~actual possession. A writ of possession shall be issued by the clerk, but the purchaser~~
6 ~~may take actual possession without the order with the consent or acquiescence of the~~
7 ~~tax debtor or otherwise, provided no force or violence is used. When authorized by~~
8 ~~a court of competent jurisdiction, as determined by the value of the immovable~~
9 ~~property described and not by the value of the delinquent obligation, a tax lien~~
10 ~~certificate holder may make necessary repairs that are required to comply with~~
11 ~~a notice or order of a political subdivision charged with enforcement of~~
12 ~~property standards. The tax lien certificate holder who undertakes repairs shall~~
13 ~~have the rights and duties of a manager pursuant to Civil Code Arts. 2292~~
14 ~~through 2297.~~

15 B. The purchaser certificate holder shall have a privilege on the immovable
16 property for the costs of complying with the order of the political subdivision. To
17 preserve this privilege, the purchaser certificate holder shall file ~~the writ of~~
18 ~~possession~~ with the recorder of mortgages of the parish in which the property is
19 located ~~within fifteen days after its issuance. The effect of recordation shall cease~~
20 ~~one year after the date of filing the writ of possession, unless a statement of privilege~~
21 ~~referencing the writ and detailing the costs is filed with the recorder of mortgages~~
22 ~~before the expiration of one year from the date of filing the writ. In this case, the~~
23 ~~effect of recordation shall cease one year after the date of filing the statement of~~
24 ~~privilege, unless a suit to enforce the privilege and a notice of lis pendens is filed~~
25 ~~with the recorder of mortgages prior to the cessation of the effects of recordation~~
26 ~~expenses incurred in complying with the notice or order not later than fifteen~~
27 ~~days after satisfaction of the requirements of the order. The privilege shall~~
28 ~~terminate five years after the recordation of the statement of privilege. The~~
29 ~~certificate holder shall send a copy of the statement of privilege to the tax~~

1 **debtor.**

2 **C. The expenses incurred in complying with the order and recording the**
3 **privilege shall be recoverable by the certificate holder only if the certificate**
4 **holder satisfies the requirements of Subsection B of this Section.**

5 §2158.1. Prohibition of certain actions; exceptions

6 A. A tax debtor who is the owner of and who is residing in the tax sale
7 property shall not be subject to any eviction proceeding or to a writ of possession
8 pursuant to R.S. 47:2158 during the redemptive period **prior to the conclusion of**
9 **a sale pursuant to a writ of fieri facias issued following the conclusion of an**
10 **action instituted pursuant to R.S. 47:2266.1.**

11 B. The acquiring person shall not be entitled to or charge any rental or lease
12 payments to the owner or occupants and shall not place any constructions on or make
13 any improvements to the tax sale property during the redemptive period **or prior to**
14 **the seizure and sale of the property pursuant to R.S. 47:2266.1.** An acquiring
15 person who violates the provisions of this Section shall be subject to a penalty of five
16 percent of the price paid by the acquiring person for tax title and five percent of any
17 amounts paid by the tax debtor who is the owner of and who is residing in the tax
18 sale property for rental or lease payments. The penalty shall accrue from the time the
19 acquiring person took possession of the property until the time the property is
20 redeemed. Furthermore, nothing in this Section shall be construed to limit the rights
21 of a tax debtor who is the owner of and who is residing in the tax sale property to
22 recover rental or lease payments paid to an acquiring person in violation of the
23 provisions of this Section.

24 C. The provisions of this Section shall not limit the rights of a person who
25 acquires the property at a judicial sale conducted pursuant to a writ of fieri facias,
26 writ of seizure and sale, or other court order, or to a successor in interest to such a
27 person.

28 §2159. Request for notice

29 Any person may request that all notices that are sent to a tax debtor also be

1 sent to the requesting person by sending a written notice to the appropriate tax
 2 collector listing the name of the tax debtor, a legal description of the property, and
 3 the address to which the notice is to be sent. The person requesting notice shall also
 4 pay a reasonable sum not to exceed twenty dollars to the tax collector to defray the
 5 cost of providing the notice. A mortgage holder who has requested notice and paid
 6 the fee shall receive notices until such time that the tax collector receives notice of
 7 the cancellation of the mortgage inscription. **For any other person, this request**
 8 **shall be valid for the current tax year only.**

9 §2160. Tax ~~sale title~~ **lien certificate**; effect on other statutory impositions

10 Tax ~~sale title~~ **lien certificate** to property shall not affect, invalidate, or
 11 extinguish the claim of another political subdivision for the ~~taxes~~ **statutory**
 12 **impositions** due on the property that were not included in the bid price.

13 §2161. Tax ~~sale title; payment of taxes by purchaser; improvements by tax sale~~
 14 ~~purchaser~~ **Subsequent statutory impositions**

15 A. ~~From the date of filing a tax sale certificate selling tax sale title to a tax~~
 16 ~~sale purchaser, all taxes~~ **After a tax auction and issuance of a tax lien certificate,**
 17 **all subsequent statutory impositions** on the property shall, ~~after that date, be~~
 18 ~~assessed to and paid by the tax sale purchaser until the property, or any part, is~~
 19 ~~redeemed. If redeemed, the person redeeming shall pay all statutory impositions~~
 20 ~~assessed upon the property subsequent to the tax sale. The failure to assess the~~
 21 ~~property in the name of the tax sale purchaser shall not affect the validity of the tax~~
 22 ~~sale~~ **continue to be assessed to and paid by the tax debtor.**

23 B.(1) ~~Notwithstanding any other provision of law to the contrary, in the city~~
 24 ~~of New Orleans, if a tax sale purchaser has made improvements to abandoned or~~
 25 ~~blighted property, as defined in R.S. 19:136.1, in order to bring the property into~~
 26 ~~compliance with one or more municipal code ordinances prior to the property being~~
 27 ~~redeemed, the person redeeming the property shall reimburse the tax sale purchaser~~
 28 ~~for the costs of improvements required to bring the property into compliance with~~
 29 ~~any such ordinances. The maximum amount of reimbursement for improvements~~

1 shall be fifteen hundred dollars for abandoned property and three thousand dollars
 2 for blighted property. The maximum amount shall be per property per year. If the
 3 statutory impositions remain unpaid by the tax debtor by the delinquency date,
 4 the certificate holder may pay the statutory impositions.

5 (2) ~~In order to receive reimbursement for the costs of improvements, the tax~~
 6 ~~sale purchaser shall be required to file an affidavit and receipts in the mortgage~~
 7 ~~records of the parish documenting the costs of such improvements within sixty days~~
 8 ~~after receiving notice of redemption.~~ A certificate holder who pays statutory
 9 impositions on behalf of a tax debtor pursuant to this Subsection shall be
 10 entitled to collect interest on the amount paid at the rate of one percent per
 11 month on a noncompounding basis and a five percent penalty in accordance
 12 with the provisions of R.S. 47:2127.

13 (3) ~~The failure by a person redeeming property to reimburse a tax sale~~
 14 ~~purchaser for improvements made in accordance with the provisions of Paragraph~~
 15 ~~(1) of this Subsection shall not terminate or otherwise impair in any way the right of~~
 16 ~~any such person to redeem his property pursuant to the provisions of this Section.~~

17 §2162. Purchase by tax collectors and assessors at tax sale auction forbidden

18 The tax collector or tax assessor for the political subdivision, or any other
 19 person acting on behalf of the political subdivision whose duties are to assess or
 20 collect ad valorem taxes for the political subdivision, shall not buy, either directly
 21 or indirectly, any property or tax sale title sold or offered for sale for ad valorem
 22 taxes imposed by that political subdivision delinquent obligation. The sale tax
 23 auction shall be subject to an action for nullity except that the violation of this
 24 Section shall not be a cause for annulling the sale tax auction if the property or tax
 25 sale title tax lien certificate has been sold by the violator, his successor, or assigns
 26 to a person who purchased the property in good faith by onerous title. In addition to
 27 any other penalties provided by law for violation of this Section, the violator shall
 28 forfeit the price paid at the tax auction in favor of the tax debtor and shall
 29 disgorge any profits he has made, either directly or indirectly, to the tax debtor.

1 §2163. Purchase by co-owners

2 An owner or co-owner may pay the statutory impositions plus interest, ~~and~~
3 costs, **and applicable penalty** due at the time of the tax sale ~~sale~~ **auction**. The purchase
4 of tax sale title to property at a tax sale by an owner or ~~co-owner~~ of **other person**
5 **holding an interest in** the property shall be deemed a ~~redemption~~ **payment to the**
6 **tax collector of the delinquent obligation. A tax lien certificate issued in the**
7 **name of the owner or a person holding an interest in the property shall not**
8 **constitute a lien and privilege on the property.**

9 **§2164. Tax lien certificates assignable; recordation**

10 **A tax lien certificate may be assigned by the certificate holder to any**
11 **person not prohibited from purchasing delinquent obligations under 47:2162.**
12 **The assignment of a certificate issued to a political subdivision for less than the**
13 **full amount of the delinquent obligation shall not be considered a donation of**
14 **public property. Each assignment of a tax lien certificate shall be filed with the**
15 **recorder of mortgages.**

16 * * *

17 §2201. Ordinance; sale or donation of adjudicated property **or certain tax lien**
18 **certificates; conversion of adjudicated property to tax lien**
19 **certificates**

20 **A.** A political subdivision may adopt ordinances regarding the public sale or
21 donation of adjudicated property **and the assignment of tax lien certificates issued**
22 **to the political subdivision** that complies with R.S. 47:2202, 2203, and 2206. A
23 public sale or donation of adjudicated property **or an assignment of a tax lien**
24 **certificate issued to a political subdivision** by a political subdivision may be made
25 by sale or donation of an individual tax parcel **or of an individual tax lien**
26 **certificate**, or by sale or donation of multiple tax parcels **or of multiple tax lien**
27 **certificates** as a whole.

28 **B. A political subdivision may adopt ordinances which convert title to**
29 **adjudicated property held by the political subdivision to a tax lien certificate**

1 issued to the political subdivision. The political subdivision shall file a tax lien
 2 certificate with the recorder of mortgages for the parish in which the property
 3 is located and all time periods related to the enforcement of the tax lien
 4 certificate shall run from the date of its recordation regardless of the date on
 5 which the property was adjudicated to the political subdivision.

6 §2202. Minimum bid prices; sale of adjudicated property; sale of tax lien
 7 certificate issued to the political subdivision

8 A.(1) The governing authority of each political subdivision may elect to set
 9 a dollar amount as a minimum bid for the public sale of adjudicated property, which
 10 shall be at least the total amount of statutory impositions, governmental liens, and
 11 costs of sale.

12 (2) The governing authority of each political subdivision may elect ~~also~~ to
 13 require an appraisal of adjudicated property to be sold at public sale. When the
 14 political subdivision elects to use the appraised value to establish a bidding floor
 15 instead of setting a dollar amount minimum bid as allowed by this Section, the
 16 political subdivision shall appoint a licensed appraiser to appraise and value the
 17 property. The minimum bid at the first public sale shall be at least two-thirds of the
 18 appraised value of the property. If the property fails to sell at the first public sale, the
 19 minimum bid at the second sale shall be one-third the appraised value of the
 20 property.

21 (3) ~~Alternatively, the~~ The governing authority of each political subdivision
 22 may elect to sell the adjudicated property at public sale to the highest bidder without
 23 setting a minimum bid or requiring an appraisal.

24 (4) A governing authority of each political subdivision may elect to set
 25 a minimum bid for the assignment of tax lien certificates issued to the political
 26 subdivision to be sold at a public sale.

27 * * *

28 §2203. Pre-bidding procedures; sale of adjudicated property and certain tax lien
 29 certificates

1 A. Initiation by political subdivisions. A political subdivision may provide
2 by ordinance for the sale of adjudicated property **or assignment of tax lien**
3 **certificates issued to a political subdivision** at a public sale and may include the
4 date for the sale in the ordinance. However, the date of the sale may be provided by
5 a subsequent ordinance, or the date may be set administratively by the political
6 subdivision.

7 B. Initiation by persons. (1) Whenever any person desires to initiate the
8 public sale of adjudicated property **or assignment of tax lien certificates issued to**
9 **a political subdivision** and the political subdivision desires to sell, the person shall
10 deposit an amount determined by the political subdivision to be sufficient to cover
11 the expenses of the sale, including advertising, appraisals, and other costs associated
12 with the sale.

13 (2) Should the depositor at the sale fail to be the highest bidder, the money
14 deposited shall be returned to him. However, if no one at the sale bids up to the
15 minimum price provided in this Subpart, then the money shall be retained to pay the
16 expenses of the sale, but any money remaining after the expenses are paid shall be
17 returned to the depositor.

18 C. Advertisement. A public sale shall be advertised twice in the official
19 journal for the political subdivision, once at least thirty days prior to the date of the
20 public sale, and once no more than seven days prior to the date of the public sale.
21 The advertisement shall provide for the minimum bid, the latest date written bids
22 will be accepted, the time and date of in-person bidding, and any other terms of sale.
23 However, if no minimum bid is set by the governing authority of the political
24 subdivision on the adjudicated property **or assignment of a tax lien certificate**
25 **issued to a political subdivision** to be sold at the public sale, the advertisement shall
26 include a statement that no minimum bid is set and that the property shall be sold to
27 the highest bidder.

28 §2204. Additional terms of ordinance; sale of adjudicated property

29 The ordinance allowing for the public sale of adjudicated property **or**

1 **assignment of a tax lien certificate issued to a political subdivision** may provide
 2 that the public sale may be subject to terms and conditions imposed by the political
 3 subdivision in the ordinance. The political subdivision may ~~also~~ authorize the sale
 4 of adjudicated property **or assignment of a tax lien certificate issued to a political**
 5 **subdivision** at public sale at a price determined by the highest bidder without setting
 6 a minimum bid or requiring an appraisal. An ordinance may provide that a
 7 subsequent ordinance is required to approve the sale.

8 * * *

9 §2206. Notice; sale or donation of adjudicated property

10 * * *

11 **D. The notice requirements of this Section shall not apply to the**
 12 **assignment of a tax lien certificate issued to the political subdivision.**

13 * * *

14 **§2207.1. Assignment of tax lien certificate; authentication**

15 **Upon receipt of the price for the assignment of the tax lien certificate and**
 16 **the satisfaction of any terms or conditions required in the ordinance authorizing**
 17 **the assignment, the political subdivision shall authenticate the assignment of tax**
 18 **lien certificate and file the assignment of tax lien certificate with the recorder**
 19 **of mortgages of the parish in which the property is located.**

20 * * *

21 §2211. Disposition of proceeds of sale of adjudicated property

22 ~~Except as otherwise agreed by the holders of the statutory impositions and~~
 23 ~~governmental liens, all proceeds from the sale of adjudicated property after~~
 24 ~~deduction of the costs of the sale shall be paid pro rata to those holders, and any~~
 25 ~~amount in excess of the costs, statutory impositions, and governmental liens shall be~~
 26 ~~paid to the selling political subdivision. **The proceeds of the sale of adjudicated**~~
 27 **property exceeding the statutory impositions, other governmental liens, costs**
 28 **of the sale and other costs incurred by the political subdivision in holding and**
 29 **maintaining the property shall be held by the political subdivision for the**

1 benefit of persons holding an interest in the property for a period of one year
 2 from the date of the sale. No later than thirty days after the date of the sale, the
 3 political subdivision shall notify each tax sale party of the funds being held for
 4 the benefit of persons holding an interest in the property. Any person holding
 5 an interest in the property may submit an application to receive that person's
 6 portion of the proceeds by submitting an affidavit to the political subdivision
 7 asserting the facts necessary to prove their interest in the property and the
 8 proportion of the proceeds to which they are entitled. If no application to
 9 receive the excess bid is received timely, the excess bid shall revert to the selling
 10 political subdivision.

11 * * *

12 §2241. ~~Redemptive period peremptive~~ Redemptions made prior to January 1,
 13 2025

14 All ~~redemptive periods provided in the Louisiana Constitution shall be~~
 15 ~~peremptive.~~ Redemptions for tax sales or tax certificates prior to January 1,
 16 2025, shall be made in accordance with the law in effect at the time the tax sale.
 17 For properties adjudicated to the state for tax years 1880 through 1973,
 18 redemptions shall be made through the register of the state land office.

19 §2242. Person entitled to ~~redeem~~ terminate

20 Any person may ~~redeem~~ cause a tax sale title to property, but the redemption
 21 shall be in the name of the tax debtor lien certificate to be terminated. Neither a
 22 certificate holder nor a person causing a tax lien certificate to be terminated
 23 shall qualify as a creditor in the tax debtor's succession or business
 24 reorganization, liquidation, or receivership.

25 §2243. Redemption Termination payments

26 ~~Redemptions shall be made through the tax collector of the appropriate~~
 27 ~~political subdivision, or in the case of properties adjudicated to the state for tax years~~
 28 ~~1880 through 1973, redemptions shall be made through the register of the state land~~
 29 ~~office. Payment shall include all statutory impositions accruing before the date of~~

1 ~~payment with five percent penalty and simple interest accruing at one percent per~~
2 ~~month, as well as all other sums required to be paid pursuant to this Subpart. The tax~~
3 ~~collector shall promptly remit the redemption payment to the tax sale purchaser; the~~
4 ~~register shall promptly deposit the redemption payment in the state treasury.~~

5 **A. If no action has been brought pursuant to R.S. 47:2266.1, the**
6 **following rules shall apply:**

7 **(1) Any person may cause a tax lien certificate to be terminated by**
8 **paying the termination price to the tax collector of the appropriate political**
9 **subdivision.**

10 **(2) The tax collector shall remit the termination price to the certificate**
11 **holder no later than sixty days after receipt of the termination price.**

12 **B.(1) The termination price shall include all of the following:**

13 **(a) The amount paid at auction,**

14 **(b) The costs related to the auction and required notices,**

15 **(c) The cost of recording the termination certificate.**

16 **(d) The cost of preparing the termination certificate,**

17 **(e) Interest calculated on the delinquent statutory impositions at the rate**
18 **established at the tax in accordance with the provisions of R.S. 47:2127,**

19 **(f) A penalty at the rate established at the tax auction in accordance with**
20 **the provisions of R.S. 47:2127.**

21 **(2) If the certificate holder has paid subsequent statutory impositions for**
22 **the subject property, the termination price shall also include the amount of the**
23 **subsequent statutory impositions, together with any applicable interest, costs,**
24 **and penalty that may have accrued pursuant to this Chapter.**

25 **(3)(a) If the certificate holder has caused any tax lien certificates**
26 **outstanding on the subject property to be terminated and such terminated tax**
27 **lien certificate would not be perempted pursuant to R.S. 47:2267, the amount**
28 **of such termination payments shall be included in the termination price,**
29 **together with interest on the amount of the termination payments at the rate**

1 stated in the certificate calculated on a noncompounding basis.

2 (b) A certificate holder who terminates a tax lien certificate in
3 accordance with Subparagraph (a) of this Paragraph shall notify the tax
4 collector at the time of the termination of his status as the certificate holder.
5 Interest shall not accrue pursuant to Subparagraph (a) of this Paragraph if the
6 certificate holder fails to satisfy the requirements of this Subparagraph.

7 (4)(a) The tax collector may accept partial payment of the termination
8 price for a given tax lien certificate.

9 (b) The tax collector shall not refuse to accept payment of the
10 termination price due for an outstanding tax lien certificate on the basis that
11 one or more additional tax lien certificates remain outstanding with respect to
12 the subject property.

13 (c) If there are multiple tax lien certificates outstanding with respect to
14 the subject property and the amount paid to terminate is less than the amount
15 necessary to terminate all terminable tax lien certificates outstanding, the tax
16 collector shall apply the amount paid as directed by the payor or, if not directed
17 by the payor, to the oldest terminable tax lien certificate outstanding.

18 C. If an action has been brought pursuant to R.S. 47:2266.1, termination
19 shall be made in accordance with the provisions of that Section.

20 §2244. Additional payments to political subdivision

21 ~~Payment also~~ **The termination payment** shall include the actual costs
22 incurred by the political subdivision for preparation and ~~filing of redemption~~
23 ~~certificates, the cost of mail, notice, publication of notice, personal service of notice,~~
24 ~~appraisal, and costs associated with the determination of tax sale parties and their~~
25 ~~notification~~ **of the tax lien certificate, provision of notice of the auction, provision**
26 **of any post-sale notice, and recording costs.** However, the actual cost of
27 preparation and filing of redemption certificates **total reimbursable costs** shall not
28 exceed ~~two~~ **three** hundred dollars, **exclusive of filing and recording fees.** The
29 political subdivision may also require the payment of all amounts accrued under

1 ~~other governmental liens as of the date of payment.~~

2 §2245. Redemption **Termination of tax lien** certificate

3 Upon payment of ~~the redemption costs~~ **all amounts due pursuant to R.S.**
4 **47:2243 and 2244**, the tax collector shall issue a redemption **termination** certificate
5 in the name of the tax debtor and file the redemption **termination of tax lien**
6 certificate in the appropriate conveyance mortgage records. ~~When a redemption~~
7 ~~certificate is issued by the register of the state land office pursuant to this Subpart,~~
8 ~~the person redeeming the property shall file the redemption certificate in the~~
9 ~~appropriate conveyance records of the parish wherein the property is located. Upon~~
10 **receipt of the termination of tax lien certificate, the recorder of mortgages shall**
11 **mark the tax lien certificate or tax lien certificates cancelled.** The redemption
12 **termination of tax lien** certificate shall be sufficient if it is in the following form:

13 "CERTIFICATE OF REDEMPTION **TERMINATION**

14 STATE OF LOUISIANA

15 PARISH OF _____

16 CITY OF _____

17 Having ~~this day received from _____ the sum of~~
18 ~~_____ Dollars (\$_____), being the full amount of taxes, costs,~~
19 ~~penalties and interest, plus any subsequently paid taxes, accruing from that certain tax sale~~
20 ~~on the _____ day of _____, _____, for the delinquent~~
21 ~~[name of political subdivision] taxes for the year _____, assessed to~~
22 ~~_____ covering tax sale title to that certain immovable~~
23 ~~property located in the parish described as which property was adjudicated at said tax sale~~
24 ~~to _____.~~

25 NOW THEREFORE I, under the authority conferred on me by R.S. 47:2245, hereby
26 certify said property as being redeemed to said tax debtor, or his successors in title, from any
27 claims arising out of said tax sale.

28 ~~DONE AND SIGNED~~ at my office in _____, Louisiana this
29 _____ day of _____, _____.

30 **On this day, the undersigned received from _____ the full**
31 **amount of due under that certain tax lien certificate(s) related to delinquent obligations**
32 **to [name of political subdivision] for years _____ affecting the property described**
33 **on Exhibit A, attached hereto and incorporated herein by reference.**

34 **NOW THEREFORE, I, under the authority conferred on me by R.S. 47:2245, hereby**

1 terminate each tax lien certificate hereinafter listed and direct and request the Clerk
2 of Court and Recorder of Mortgages for the Parish of _____ to cancel the following
3 inscriptions:

4
5 Recorded in Mortgage Book _____, Page _____, Instrument No. _____, Registry No.
6 _____;

7 Recorded in Mortgage Book _____, Page _____, Instrument No. _____, Registry No.
8 _____;

9 Recorded in Mortgage Book _____, Page _____, Instrument No. _____, Registry No.
10 _____.

11
12 DONE AND SIGNED at my office in _____, Louisiana this
13 day of _____, _____.

14
15 ATTEST:

16 _____
17 Printed Name: _____ [Name of tax collector] and Ex Officio Tax
18 Collector
19 _____

20 Printed Name: _____ "

21 §2246. Statutory right to redeem adjudicated property **Right to purchase a tax lien**
22 **certificate issued to the political subdivision**

23 ~~A. For property adjudicated to a political subdivision, after the expiration of~~
24 ~~the applicable redemptive period, any person may redeem tax sale title to property~~
25 ~~in the name of the tax debtor until any of the following shall occur: **For property**~~
26 ~~**receiving no bid, any person may purchase a tax lien certificate issued in the**~~
27 ~~**name of the political subdivision from the political subdivision and on the terms**~~
28 ~~**and conditions established by the political subdivision a tax lien certificate in his**~~
29 ~~**own name and file an action as an certificate holder pursuant to R.S. 47:2266.1.**~~

30 ~~(1) The later of sixty days or six months, as applicable, after the notice~~
31 ~~required by R.S. 47:2206, or the filing of the sale or donation transferring the~~
32 ~~property from the political subdivision pursuant to R.S. 47:2201 et seq.~~

1 ~~(2) The granting of the order of possession pursuant to R.S. 47:2232.~~

2 ~~(3) Sixty days or six months, as applicable, after the notice required by R.S.~~
3 ~~47:2236.~~

4 ~~B. For property adjudicated to the state for nonpayment of taxes for years~~
5 ~~1880 through 1973, any person may redeem said property in the name of the tax~~
6 ~~debtor, subject to any encumbrances placed thereon by the state, until such time as~~
7 ~~the state sells or transfers the property.~~

8 ~~§2247. Redemption of adjudicated property~~ **Termination of tax lien**
9 **certificate to political subdivision**; additional payments

10 ~~A.~~ **The person redeeming property adjudicated** **terminating a tax lien**
11 **certificate issued** to a political subdivision shall pay ~~also~~ **the termination price and**
12 ~~the actual costs incurred by the political subdivision and any acquiring person for the~~
13 ~~costs of all certified mail~~ **or commercial carrier**, ~~notice~~; publication of notice, or
14 ~~personal services of notices in complying with the applicable provisions of law,~~
15 ~~including, without limitation, determination of tax sale~~ **auction** parties and the
16 ~~notification of such persons of the sale or donation~~ **subsequent transaction** as
17 ~~allowed by law.~~

18 **B. For property adjudicated to the state for nonpayment of taxes for**
19 **years 1880 through 1973, any person may redeem the property in the name of**
20 **the tax debtor, subject to any encumbrances placed on the property by the state,**
21 **until such time as the state transfers the property.**

22 * * *

23 **§2266.1. Procedure to recognize amounts due under tax lien certificate**

24 **A.(1) Upon the expiration of the later of three years from recordation of**
25 **the tax lien certificate or one hundred eighty days after providing the notices**
26 **required by R.S. 47:2156, a certificate holder may by verified petition institute**
27 **in a court of competent jurisdiction, as determined by the value of the**
28 **immovable property described and not by the value of the delinquent**
29 **obligation, an ordinary proceeding against each owner of the property seeking**

1 recognition of the amounts due to the certificate holder and the lien and
2 privilege evidenced by the tax lien certificate.

3 (2) Upon request of the certificate holder, the tax collector shall provide
4 the certificate holder with a statement certifying the amount of the termination
5 price as of the date in the statement. A copy of this certification shall be
6 attached to the petition.

7 (3) At the time of filing, the petitioner shall send a copy of the petition to
8 the tax collector and file a notice of pendency of action with the recorder of
9 mortgages of the parish in which the property is located. The notice of pendency
10 of action shall preserve the effect of the certificate as a lien and privilege on the
11 property described therein during the pendency of the action, notwithstanding
12 R.S. 47:2267.

13 (4) Citation and service shall be made on a defendant in accordance with
14 the Code of Civil Procedure unless a written waiver has been filed.

15 (5) The petition shall include each of the following allegations:

16 (a) Petitioner is a certificate holder of a lien recorded in the mortgage
17 records of this parish.

18 (b) At least three years have passed since the recordation of the tax lien
19 certificate.

20 (c) At least one hundred eighty days have passed since the transmission
21 of notices required by R.S. 47:2156.

22 (d) The attached tax lien certificate was issued for the collection of
23 delinquent statutory impositions on the property described.

24 (e) The complete legal description of the immovable property subject to
25 the tax lien certificate.

26 (f) The amount of the obligation secured by the lien as evidenced by the
27 statement of tax collector and the affidavit of costs incurred executed by the
28 certificate holder.

29 (g) The petitioner is entitled to recover court costs and reasonable

1 attorney fees incurred in prosecution of the action.

2 B. This action shall be brought in the parish in which the property is
3 located unless it lies in two or more parishes, in which case the action may be
4 brought in any such parish.

5 C. (1) The court may appoint an attorney at law to represent a defendant
6 pursuant to Code of Civil Procedure Article 5091. The attorney shall receive a
7 reasonable fee for his services, to be fixed by the court and be taxed as costs.
8 The costs for filing, service of process, and fees and costs of the court-appointed
9 attorney shall be added to the termination price.

10 (2) Once an action has been brought pursuant to this Section, any person
11 holding an interest in the property that may be terminated by the enforcement
12 of the lien and privilege evidenced by the tax lien certificate may file a motion
13 for the court to set the termination price and direct the clerk of court to
14 terminate the tax lien certificate, upon deposit of the termination price in the
15 registry of the court or delivery of the termination price to the certificate
16 holder. The court shall fix the amount of the termination price within thirty
17 days of filing of the motion.

18 (3) Any penalty that has become final pursuant to R.S. 47:2158.1 or
19 2231.1 that remains unpaid at the time an action pursuant to this Section is filed
20 may be enforced by subtracting the amount of the penalty from the termination
21 price due.

22 D. A judgment rendered in favor of the plaintiff shall be in rem only. The
23 judicial mortgage created by the recordation of the judgment shall affect only
24 the property described in the petition.

25 §2267. Procedure to enforce lien and privilege; proceeds of judicial sale

26 A. A judgment in favor of the certificate holder in an action brought
27 pursuant to R.S. 47:2266.1 may be enforced by a writ of fieri facias directing the
28 seizure and sale of the property described in the judgment pursuant to Code of
29 Civil Procedure Article 2291, et seq.

1 **B. Price of the judicial sale shall be delivered by the winning bidder**
2 **within ten business days of the conclusion of the sale and the proceeds shall be**
3 **distributed in the following order:**

4 **(1) First to the sheriff to pay the costs of the sale and any commission**
5 **due.**

6 **(2) Then to the plaintiff certificate holder for the payment of the**
7 **judgment and reasonable costs and attorneys' fees incurred in relation to the**
8 **judicial sale.**

9 **(3) Then to the holders of auction certificates that have not preempted**
10 **for the termination price.**

11 **(4) Then to holders of recorded mortgages, liens, and privileges to satisfy**
12 **each claim.**

13 **(5) Then to each owner in accordance with their interest.**

14 **(6) If any of the proceeds are not able to be delivered, they shall be**
15 **deposited in registry of the court in which the original action was brought. The**
16 **cost of causing the deposit shall be deducted from the funds being deposited.**

17 **§2268. Purchase by a person holding an interest in the property**

18 **If a person holding an interest in the property other than a certificate**
19 **holder, tax sale purchaser, or tax certificate purchaser is the winning bidder at**
20 **the judicial sale, then only the amount necessary to satisfy the costs of sale, the**
21 **commission, and the amounts due to the plaintiff certificate holder need be paid**
22 **and the effect of the judicial sale shall be the same as if the tax lien certificate**
23 **was terminated immediately prior to the rendering of the judgment being**
24 **enforced.**

25 **§2269. Effect of judicial sale**

26 **The judicial sale shall terminate all interests in the immovable property**
27 **except the following:**

28 **(1) Building restrictions, condominium declarations, or other common**
29 **ownership interest regimes.**

1 **(2) Dedications in favor of political subdivisions, the public, or public**
2 **utilities.**

3 **(3) Immobilizations of manufactured homes.**

4 **(4) Integrated coastal protection as defined in R.S. 49:214.2 or a project**
5 **listed in the comprehensive master coastal protection plan as defined in R.S.**
6 **49:214.2**

7 **(5) Levee or drainage projects by the departments, agencies, boards, or**
8 **commissions of the state of Louisiana and their political subdivisions, including**
9 **but not limited to a levee district or levee and drainage district as identified in**
10 **Chapter 4 of Title 38 of the Louisiana Revised Statutes of 1950, parishes or**
11 **municipalities, and the United States.**

12 **(6) Mineral rights.**

13 **(7) Pipeline servitudes.**

14 **(8) Predial servitudes.**

15 **§2270. Time period within which to institute an action**

16 **The delinquent obligation and the lien and privilege evidenced by the tax**
17 **lien certificate shall prescribe five years from the date the tax lien certificate is**
18 **recorded in the mortgage records of the parish in which the property is located.**
19 **Upon expiration of this time period, the recorder of mortgages shall cancel the**
20 **inscription of the tax lien certificate from the records upon request of an**
21 **interested party. No action to collect the delinquent obligation or enforce the**
22 **lien and privilege may be instituted more than five years after the recordation**
23 **of the tax lien certificate. This period shall be preemptive. An action instituted**
24 **after the expiration of the preemptive period may be dismissed on the court's**
25 **own action.**

26 Section 2. R.S. 47:2123, 2128, 2157, 2196, 2197, 2266, and 2271 through 2280 are
27 hereby repealed in their entirety.

28 Section 3. The Louisiana State Law Institute is hereby authorized to update any
29 citation references in Louisiana Law to conform with the changes made by this Act.

1 Section 4. This Act shall take effect and become operative if the proposed
2 amendment to Article VII of the Constitution of Louisiana contained in the Act which
3 originated as Senate Bill No. ___ of this 2024 Regular Session of the Legislature is adopted
4 at a state-wide election and becomes effective.

The original instrument and the following digest, which constitutes no part
of the legislative instrument, were prepared by Danielle Clapinski.

DIGEST

SB 286 Original 2024 Regular Session Luneau

Present law provides that the purpose of present law includes the following:

- (1) Encourage the payment efficient collection of property taxes.
- (2) Satisfy the requirements of due process.
- (3) Provide a fair process and statutory price for the redemption of tax sales and adjudicated property.

Proposed law provides that the purpose of present law includes the following:

- (1) Provide for the sale of a delinquent ad valorem tax obligation and the lien and privilege securing it.
- (2) Establish rules and procedures for competitive bidding at tax auctions.
- (3) Establish a deadline for the payment of statutory impositions and impose a penalty on all delinquent statutory impositions within ninety days after the deadline.
- (4) Provide procedures to enforce the lien and privilege evidenced by a tax lien certificate.
- (6) Provide a suspensive term and suspensive conditions to the enforcement of a certificate.
- (7) Establish rules and procedures by which a tax lien certificate may be terminated.

Proposed law requires that copies of the tax roll showing the assessment of real and personal property be delivered to the city and state tax collector for the parish of Orleans, Louisiana Tax Commission, the recorder of mortgages for the parish of Orleans, on or before the fifteenth day of October of each year, and the director of finance for the city of New Orleans.

Present law defines "acquiring person" as either a person acquiring tax sale title to tax sale property, a political subdivision or any other person seeking to acquire or acquiring ownership of adjudicated property.

Proposed law repeals present law and defines "acquiring person" as either:

- (1) A person acquiring property at a tax sale conducted prior to January 1, 2009;
- (2) A person acquiring tax sale title to a tax sale property at a tax sale conducted after January 1, 2009 but before the effective date of this Act; or

- (3) A person acquiring the delinquent obligation at a tax auction after the effective date of this Act.

Present law defines the terms "adjudicated property", "duly notified", "governmental lien", "redemptive nullity" and "redemptive period".

Proposed law repeals these definitions from present law and replaces them and defines the terms "certificate holder", "delinquency obligation", "tax auction", and "tax lien certificate", providing definitions for the proposed process for delinquent obligations.

Present law provides that delinquent ad valorem property taxes bear interest at a rate of 1% per month.

Proposed law clarifies that the 1% interest per month is on a non-compounding basis and allows for the imposition of a 5% penalty if statutory impositions remain unpaid after 90 days. Further provides that delinquent obligations are secured by a lien and privilege on the property on which the delinquent obligation is owed and that lien or privilege has priority over all mortgages, liens, privileges, and security interests, other than tax lien certificates encumbering the property.

Present law requires the tax collector to send written notice to each tax notice party when the tax debtor has not paid all the statutory impositions that have been assessed on immovable property. The notice informs recipients that if the statutory impositions are not paid within 20 days of sending of the notice, the tax sale title to the property will be sold.

Proposed law retains present law requiring notice to each tax notice party. Requires the tax collector to advertise for sale by public auction the delinquent obligation and the lien and privilege securing it if the statutory impositions aren't paid within 20 days of sending the notice. Further requires the tax collector to issue the lien and privilege in favor of the winning bidder and record in the mortgage records a tax lien certificate.

Present law requires the tax collector to seize, advertise, and sell tax sale title to property upon which delinquent taxes are due.

Proposed law repeals present law and requires the tax collector to advertise for sale by public auction the delinquent obligation for statutory impositions and the lien and privilege securing it.

Present law requires a tax sale bid be at least equal to the taxes, interest, and other costs in order to be accepted.

Proposed law repeals present law and allows local government to set a minimum bid for a tax lien certificate and allows the tax lien certificate to be assigned by the certificate holder to any person not prohibited from purchasing delinquent obligations. Further, the assignment of a certificate issued to a political subdivision for less than the full amount of the delinquent obligation is not considered a donation of public property and requires that each assignment of a tax lien certificate be filed with the recorder of mortgages.

Present law provides that all redemptive periods provided in the Constitution are preemptive.

Proposed law repeals present law and provides for redemptions made prior to January 1, 2025.

Present law provides for the redemption and redemption payments of a tax sale.

Proposed law repeals present law and allows for the termination and termination payments for a tax lien certificate and provides for procedures.

Present law provides for the quieting of tax titles.

Proposed law repeals present law.

Proposed law provides the procedure for the recognition of amounts due under a tax lien certificate, including filing of a verified petition seeking recognition of the amounts due to the certificate holder and the lien and privilege, providing of a statement certifying the amount of the termination price as of the date in the statement, and the rendering of a judgment in the action.

Proposed law provides for the procedures to enforce liens and privileges of a tax lien certificate, including enforced by a writ of fieri facias directing the seizure and sale of the property described in the judgment.

Proposed law requires that the delinquent obligation and the lien and privilege evidenced by the tax lien certificate prescribe five years from the recordation date of the tax lien certificate in the mortgage records of the parish in which the property is located.

Present law provides for monition proceedings, including the contents of the petition, granting of monition request, notice and publication requirements of the petition, and the judgment and costs of the proceeding.

Proposed law repeals present law.

Effective if and when the proposed amendment of Article VII of the Constitution of La. contained in the Act which originated as Senate Bill No. ___ of this 2024 R.S. of the Legislature is adopted at a statewide election and becomes effective.

(Amends R.S. 47:1993, 2058, 2121, 2122, 2124, 2126, 2127, 2130-2137, 2151-2156, 2158, 2158.1, 2159, 2160-2163, 2201, 2202(A), 2203, 2204, 2211, and 2241-2247; adds R.S. 47:1997(D), 2164, 2206(D), 2207.1, 2266.1, 2267, 2268, 2269, and 2270; repeals R.S. 47:2123, 2128, 2157, 2196, 2197, 2266, 2271-2280)