AN ACT

To enact R.S. 47:2121(C)(3)(f) and (g), relative to tax sale title; to add integrated coastal protection, master plan, and levee or drainage projects to the list of interests affecting third parties that cannot be terminated; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:2121(C)(3)(f) and (g) are hereby enacted to read as follows:

§2121. Purpose; principles; property rights

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C.

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

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

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

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 157 Engrossed 2022 Regular Session Bourriaque

Abstract: Adds integrated coastal projects, projects listed in the comprehensive master coastal protection plan, and levee or drainage projects carried out by any governmental entity to the list of interests affecting immovable property that do not terminate when title is acquired through tax sale.

Present law provides for tax sale title and that persons who acquire ownership of property through a tax sale title take the ownership subject to any interests that are not terminated in accordance with present law. Further provides that mineral rights; pipeline servitudes; predial servitudes; building restrictions; and dedications in favor of political subdivisions, the public, or public utilities are rights that do not terminate upon tax sale title.

Proposed law retains present law and adds integrated coastal projects, projects listed in the comprehensive coastal master plan, and levee or drainage projects carried out by any governmental entity to this list.

(Adds R.S. 47:2121(C)(3)(f) and (g))

CODING: Words in struck through type are deletions from existing law; words underscored are additions.