

Regular Session, 2010  
HOUSE BILL NO. 602

# ACT No. 823

BY REPRESENTATIVE GARY SMITH

1 AN ACT

2 To amend and reenact R.S. 47:2153(A), relative to the notice of delinquent ad valorem  
3 taxes; to provide for the time within which to send notice; and to provide for related  
4 matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:2153(A) is hereby amended and reenacted to read as follows:

7 §2153. Notice of delinquency and tax sale

8 A. ~~On the second day after the deadline for payment of taxes each year~~ No  
9 later than the first Monday of February of each year, or as soon thereafter as  
10 possible, the tax collector shall send a written notice by ~~United States mail postage~~  
11 ~~prepaid certified mail, return receipt requested~~, to each tax notice party when the tax  
12 debtor has not paid all the statutory impositions which have been assessed on  
13 immovable property, notifying the person that the statutory impositions on the  
14 immovable property shall be paid within twenty days after the sending of the notice  
15 or as soon thereafter before the tax sale is scheduled, or that tax sale title to the  
16 property will be sold according to law. The notice shall be sufficient if it is in the  
17 following form:



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11

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				

12

[Name of Tax Collector and Address]

13  
14  
15  
16

Total Statutory Impositions Due	
Interest	
Cost	
Total	

17

[Tax Collector Name]

18

YEAR	WARD	SECT	ASS.#	PROPERTY	NOTICE #

19  
20

Name of Tax Debtor  
[address]\_\_\_\_\_

21

Make checks payable to: \_\_\_\_\_ [Tax Collector Name]

22

Mail this portion of tax bill and payment to: \_\_\_\_\_ [address]"

23

\* \* \*

\_\_\_\_\_  
SPEAKER OF THE HOUSE OF REPRESENTATIVES

\_\_\_\_\_  
PRESIDENT OF THE SENATE

\_\_\_\_\_  
GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_