

1 the request of the acquiring person. This effect shall cease upon either
2 redemption or the transfer of ownership to the acquiring person.

3
4 ~~(2)(a) Cause B.~~(1) ~~Either the political subdivision or the acquiring person~~
5 ~~shall cause~~ to be published in the official journal of the political subdivision a notice
6 that any tax sale party or tax auction party whose interest the successful bidder or
7 donee intends to be terminated has, to redeem the property or ~~terminate the tax lien~~
8 ~~certificate~~, until the later of:

9 ~~(a)(i)~~ (i) Sixty days, for property on which a tax sale certificate was recorded
10 over five years previous of the first publication, or six months if the tax sale
11 certificate was recorded less than five years before the first publication of the notice
12 provided for in this Subsection.

13 ~~(b)(ii)~~ (ii) The recording of the sale or donation transferring the property.

14 ~~(2)(b)~~ (b) The publication shall be sufficient if it is in the following form:

15 "NOTICE
16 [Names of Tax Sale Parties]
17 THIS NOTICE BY PUBLICATION IS NOTIFICATION THAT YOUR
18 RIGHTS OR INTEREST IN THE FOLLOWING DESCRIBED PROPERTY
19 LOCATED IN _____, LOUISIANA MAY BE TERMINATED
20 BY OPERATION OF LAW IF YOU DO NOT TAKE FURTHER ACTION IN
21 ACCORDANCE WITH LAW:
22 [Brief legal description of property]
23 Improvements thereon bear Municipal
24 No. _____.

25 Tax sale title to the above-described property or a tax lien certificate affecting
26 the above-described property has been sold for failure to pay taxes. You have been
27 identified as a person who may have an interest in this property.

28 Your interest in the property **will be terminated** if you do not redeem the
29 property or ~~terminate the tax lien certificate~~ by making all required payments to the
30 tax collector listed below or file a lawsuit in accordance with law within [60 days]
31 [6 months] of the date of the first publication of this notice, or the recording of an act
32 transferring ownership, if later.

33 [Tax collector name, address, telephone number]"

34 **B. Prior to a public sale of immovable property to enforce a tax lien held**
35 **by a political subdivision pursuant to this Subpart, either the political**
36 **subdivision or the person initiating the sale pursuant to R.S. 47:2203 shall do**
37 **each of the following:**

38 **(1)(a) Send a written notice to each tax lien auction party or tax sale**
39 **party whose interest will be terminated by the sale. The notice shall inform the**
40 **recipient that the tax lien may be extinguished, and the sale prevented, by**
41 **paying the amounts owed any time prior to the sale, which shall be held:**

42 **(i) Sixty days from the date of the notice provided in this Subsection, if**
43 **five years have elapsed from the recordation of the tax lien certificate.**

44 **(ii) Six months from the date of the notice provided in this Subsection,**
45 **if less than five years have elapsed from the recordation of the tax lien**
46 **certificate.**

47 **(b)(i) If the written notice to any person described in Paragraph (1) of**
48 **this Subsection is returned, the person giving notice shall take additional steps**
49 **to locate the person, which shall include at least three of the following:**

1 interest will be terminated by the sale has until the sale of the property to
2 extinguish the tax lien.

3 (b) The publication shall be sufficient if it is in the following form:

4 "NOTICE
5 [Names of Tax Lien Auction Parties]

6 THIS NOTICE BY PUBLICATION IS NOTIFICATION THAT YOUR
7 RIGHTS OR INTEREST IN THE FOLLOWING DESCRIBED PROPERTY
8 LOCATED IN _____, LOUISIANA MAY BE
9 TERMINATED BY SALE OF THE PROPERTY AT PUBLIC AUCTION IF
10 YOU DO NOT TAKE FURTHER ACTION IN ACCORDANCE WITH LAW:

11 [Brief legal description of property]
12 Improvements thereon bear Municipal
13 No. _____.

14 A tax lien certificate for the above-described property has been issued
15 for failure to pay taxes. You have been identified as a person who may have an
16 interest in this property.

17 Your interest in the property will be terminated if you do not extinguish
18 the tax lien by making all required payments to the tax collector listed below
19 prior to the sale of the property, which will occur [60 days] [6 months] after the
20 date of the first publication of this notice.

21 [Tax collector name, address, telephone number]"

22 ~~D.C.~~ The notice requirements of this Section shall not apply to the
23 assignment sale of a tax lien certificate issued to the political subdivision."

24 AMENDMENT NO. 5

25 In House Committee Amendment No. 11 by the House Committee on Ways and Means
26 (#3517), on page 2, at the beginning of line 13, delete the quotation mark ""

27 AMENDMENT NO. 6

28 On page 10, at the beginning of line 22, delete "§2141." and insert "§2140."

29 AMENDMENT NO. 7

30 On page 20, at the beginning of line 22, delete "Subbed." and insert "Subd."

31 AMENDMENT NO. 8

32 On page 40, delete line 2 in its entirety and insert the following:

33 "by a political subdivision ~~or redeeming property adjudicated to a political~~
34 subdivision shall pay the termination price and ~~or redemption price, as applicable,~~
35 together with the actual costs incurred"

36 AMENDMENT NO. 9

37 On page 40, line 5, after "parties" and before "and" insert "or tax sale parties"

1 AMENDMENT NO. 10

2 On page 47, at the beginning of line 13, insert the following:

3 "R.S. 47:2140 entitled "Time period in which to conduct sales of movable property
4 for the collection of delinquent taxes" as amended in this Act as R.S. 47:2141, to
5 redesignate"