

SENATE BILL NO. 55

BY SENATOR MILLER

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

1 AN ACT

2 To amend and reenact R.S. 47:2122, 2127, 2151, 2153(A), the introductory paragraph of  
3 (B)(1), (C)(1)(a) and (4), and (D), 2154(A) and (C) through (F), 2155, 2156, 2158,  
4 2158.1, 2160, 2162, 2163, 2201 through 2204, 2206 through 2209, 2211, the heading  
5 of Part V of Chapter 5 of Subtitle III of Title 47 of the Louisiana Revised Statutes  
6 of 1950, 2242, 2243(A) and (B), 2244, the heading and introductory paragraph of  
7 2245, the heading of Subpart B of Part V of Chapter 5 of Subtitle III of Title 47 of  
8 the Louisiana Revised Statutes of 1950, 2246, 2247, the heading of Part VI of  
9 Chapter 5 of Subtitle III of Title 47 of the Louisiana Revised Statutes of 1950, as  
10 amended and reenacted by Section 1 of Act 774 of the 2024 Regular Session of the  
11 Legislature of Louisiana, R.S. 47:2127.1, 2140, 2151.1, 2160.1, 2164, 2207.1,  
12 2241.1, 2266.1(A), (D), and (E), 2267, and 2268 as enacted by Section 1 of Act 774  
13 of the 2024 Regular Session of the Legislature of Louisiana, and the heading of Part  
14 III of Chapter 5 of Subtitle III of Title 47 of the Louisiana Revised Statutes of 1950,  
15 R.S. 47:2145(E), the heading of Part IV of Chapter 5 of Subtitle III of Title 47 of the  
16 Louisiana Revised Statutes of 1950, 2205, and the heading of 2207 and (A), the  
17 introductory paragraph of (B), the introductory paragraph of (C), and (E), to enact  
18 R.S. 47:2127(E) and 2208(F) of Section 1 of Act 774 of the 2024 Regular Session  
19 of the Legislature of Louisiana, and to repeal R.S. 47:2153.1 as enacted by Section  
20 1 of Act 774 of the 2024 Regular Session of the Legislature of Louisiana, relative to  
21 the assessment, payment, and allocation of ad valorem taxes; to provide for  
22 definitions; to provide for interest, penalties, liens, and privileges; to provide relative  
23 to tax lien auctions; to provide for tax lien certificates and processes related thereto;  
24 to provide relative to tax liens held by a political subdivision; to provide for  
25 effectiveness; and to provide for related matters.

26 Be it enacted by the Legislature of Louisiana:

27 Section 1. R.S. 47:2122, 2127, 2151, 2153(A), the introductory paragraph of (B)(1),

1 (C)(1)(a) and (4), and (D), 2154(A) and (C) through (F), 2155, 2156, 2158, 2158.1, 2160,  
 2 2162, 2163, 2201 through 2204, 2206 through 2209, 2211, the heading of Part V of Chapter  
 3 5 of Subtitle III of Title 47 of the Louisiana Revised Statutes of 1950, 2242, 2243(A) and  
 4 (B), 2244, the heading and introductory paragraph of 2245, the heading of Subpart B of Part  
 5 V of Chapter 5 of Subtitle III of Title 47 of the Louisiana Revised Statutes of 1950, 2246,  
 6 2247, the heading of Part VI of Chapter 5 of Subtitle III of Title 47 of the Louisiana Revised  
 7 Statutes of 1950, as amended and reenacted by Section 1 of Act 774 of the 2024 Regular  
 8 Session of the Legislature of Louisiana, R.S. 47:2127.1, 2140, 2151.1, 2160.1, 2164, 2207.1,  
 9 2241.1, 2266.1(A), (D), and (E), 2267, and 2268 as enacted by Section 1 of Act 774 of the  
 10 2024 Regular Session of the Legislature of Louisiana are hereby amended and reenacted and  
 11 R.S. 47:2127(E) and 2208(F) of Section 1 of Act 774 of the 2024 Regular Session of the  
 12 Legislature of Louisiana are hereby enacted to read as follows:

13 §2122. Definitions

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

16 (1) "Acquiring person" means any of the following:

17 (a) A person acquiring title at a tax sale conducted prior to January 1, 2009.

18 (b) A political subdivision or any other person seeking to acquire or acquiring  
 19 ownership of adjudicated property.

20 (c) A person acquiring tax sale title to a tax sale property at a tax sale  
 21 conducted after January 1, 2009, but before January 1, 2026.

22 ~~(d) A person acquiring the delinquent obligation at a tax auction after January~~  
 23 ~~1, 2026.~~

24 (2) "Adjudicated property" means property of which tax sale title is acquired  
 25 by a political subdivision pursuant to R.S. 47:2196 prior to January 1, 2026.

26 (3) "Authenticate" means either of the following:

27 (a) To sign.

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

1 (4) "Commission" means the Louisiana Tax Commission.

2 (5) "Delinquent obligation" means **the debt for** statutory impositions  
3 ~~included in the tax bill~~ that are not paid by the due date **and any subsequent**  
4 **statutory impositions paid pursuant to R.S. 47:2160.1(B)**, plus **any** interest,  
5 **penalty**, and costs that may accrue in accordance with this Chapter.

6 (6) **"Face value" of a tax lien certificate means the total amount of the**  
7 **delinquent obligation at the time the tax lien certificate is issued. This shall**  
8 **include the delinquent statutory impositions and any interest and costs accruing**  
9 **prior to the issuance of the tax lien certificate but shall not include any penalty**  
10 **assessed pursuant to R.S. 47:2127.**

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

13 ~~(7)~~**(8)** "Ordinance" means either of the following:

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

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

19 ~~(8)~~**(9)** "Owner" means a person who holds an ownership or usufruct interest  
20 in the property at issue as ~~shown in the conveyance and mortgage records of the~~  
21 ~~appropriate parish~~ **of the date of the determination.**

22 ~~(9)~~**(10)** "Payment nullity" means a nullity arising from payment of taxes prior  
23 to a tax lien auction, including payment based on dual assessment.

24 ~~(10)~~**(11)** "Political subdivision" means any of the following to the extent that  
25 it has the power to levy statutory impositions and conduct tax lien auctions for  
26 failure to pay statutory impositions:

27 (a) The state.

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

30 (c) Any other agency, board, or instrumentality under Subparagraph (a) or (b)

1 of this Paragraph.

2 ~~(11)~~**(12)** "Redemptive period" means the period in which a person may  
3 redeem property as provided in the law prior to January 1, ~~2025~~**2026**.

4 ~~(12)~~**(13)** "Signed" includes using any symbol executed or adopted with  
5 present intention to adopt or accept a writing in tangible form.

6 ~~(13)~~**(14)** "Statutory impositions" means ad valorem taxes and any imposition  
7 in addition to ad valorem taxes that are included on the tax bill sent to the tax debtor.

8 ~~(14)~~ "Tax auction party" means the tax notice party, the owner of property,  
9 including the owner of record at the time of a tax lien auction, as shown in the  
10 conveyance records of the appropriate parish, any reasonably locatable person  
11 holding an identifiable ownership or usufruct interest even if not shown in the  
12 conveyance records of the parish in which the property subject to the tax lien is  
13 located, and any other person holding an interest, such as a mortgage, privilege, or  
14 other encumbrance on the property, including a tax lien certificate holder, as shown  
15 in the mortgage and conveyance records of the appropriate parish.

16 (15) "Tax debtor" means the person listed on the tax roll in accordance with  
17 R.S. 47:2126 as of the date of the assessor's determination.

18 **(16) "Tax lien" means the right to receive payment of the delinquent**  
19 **obligation and includes the lien and privilege securing the delinquent obligation**  
20 **in accordance with R.S. 47:2127(C).**

21 ~~(16)~~**(17)** "Tax lien auction" means the sale of a delinquent obligation **tax lien**  
22 pursuant to this Chapter **R.S. 47:2154**.

23 **(18) "Tax lien auction party" means each of the following persons, to the**  
24 **extent that the person's interest and whereabouts are reasonably ascertainable:**

25 **(a) A tax notice party.**

26 **(b) The owner or owners of the property.**

27 **(c) The owner or owners of the property at the time of the tax lien**  
28 **auction.**

29 **(d) A lessee of the property whose lease or a notice thereof has been**  
30 **recorded.**



1            **(1)(a)** All delinquent statutory impositions, whether levied on movable or  
 2 immovable property, shall bear interest from the day after the taxes were due ~~until~~  
 3 ~~paid~~, at the rate of one percent per month or any part thereof, **calculated** on a  
 4 noncompounding basis.

5            **(b) Interest shall continue to accrue on the statutory impositions as**  
 6 **provided in Subparagraph (a) of this Paragraph until either of the following**  
 7 **occurs:**

8            **(i) The statutory impositions are paid.**

9            **(ii) A tax lien certificate is issued for the delinquent obligation or, for**  
 10 **statutory impositions levied on movable property, the property is sold pursuant**  
 11 **to the provisions of Subpart A of Part III of this Chapter, R.S. 47:2141 et seq.**

12            **(2)** If the delinquent obligation **tax lien** is offered for sale at tax lien auction,  
 13 a five percent penalty calculated on the statutory impositions shall be assessed.  
 14 Interest shall not accrue on the penalty. ~~In the event of a tax lien auction of~~  
 15 ~~immovable property, the interest rate may be reduced.~~

16            **(3)** In the event of an erroneous assessment and adjustment by the tax  
 17 commission, the tax debtor shall have fifteen days after the date of receipt of notice  
 18 of the revised assessment in which to pay the adjusted amount without interest **or**  
 19 penalty. If the address provided by the tax assessor on the tax roll proves to be  
 20 incorrect and the tax debtor does not receive a timely notice, the tax collector may  
 21 extend to the tax debtor a fifteen-day notice in which to pay without interest **or**  
 22 penalty.

23            C. **Tax lien. The delinquent obligation shall be secured by a lien and**  
 24 **privilege in accordance with the provisions of R.S. 47:1993(G). The lien and**  
 25 **privilege shall have priority over all other mortgages, liens, privileges, and other**  
 26 **encumbrances. Except as otherwise provided in R.S. 47:2267, all tax liens shall**  
 27 **rank concurrently, irrespective of when the statutory impositions become due**  
 28 **or the tax lien certificates are recorded.**

29            **D. Failure to pay.** ~~All statutory impositions shall be paid. Failure to pay~~ **If**  
 30 the total statutory impositions, interest, and costs due **on immovable property**

1 ~~remain unpaid ninety days after becoming delinquent,~~ shall subject the tax lien  
2 to ~~shall be offered for~~ sale at a tax lien auction **in accordance with R.S. 47:2154.**

3 ~~The tax lien shall have priority over all mortgages, liens, and other privileges~~  
4 ~~encumbering the property. All tax liens issued by the tax collector or other tax~~  
5 ~~collectors shall be ranked in pari passu.~~ **In the case of unpaid statutory impositions**  
6 **due on movable property, the movable property shall be subject to seizure and**  
7 **sale in accordance with the provisions of Subpart A of Part III of this Chapter,**  
8 **R.S. 47:2141 et seq.**

9 ~~D.E.(1)~~ Notification. As soon as ~~practical~~ **practicable** following delivery of  
10 the tax roll to the tax collector as ~~required by~~ **in accordance with** R.S. 47:2126, the  
11 tax collector shall send **by United States mail to** each tax notice party written notice  
12 ~~by United States mail~~ of statutory impositions due. The written notice shall be sent  
13 to each tax debtor at ~~his~~ **the** address listed on the tax roll and to each other tax notice  
14 party at the address given in the request for notice **pursuant to R.S. 47:2159.**

15 **(2)** The written notice shall **do each of the following:**

16 **(a)** ~~disclose~~ **Disclose** the total amount of statutory impositions due by the tax  
17 debtor for the current year, the ward in which the property is located, and the number  
18 of the assessment. ~~The written notice shall~~

19 **(b)** request **Direct** the tax debtor to return the written notice to the tax  
20 collector with remittance.

21 ~~The notice shall inform and shall remind~~ **Inform** the tax debtor of the date  
22 by which statutory impositions must be paid and that interest will accrue on the  
23 statutory impositions at the rate of one percent per month on a noncompounding  
24 basis from the day after the statutory impositions were due.

25 ~~The notice shall indicate if there is a~~ **Indicate the existence of any** prior  
26 unredeemed tax sale, tax sale certificate, or **outstanding** tax lien certificate in  
27 connection with the immovable property.

28 **(3)** The failure to provide notice shall not affect the validity of the tax lien  
29 auction.

30 **(4)** The written notice shall be ~~deemed~~ sufficient if it is in the following form:

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"[Name of Political Subdivision]

[YEAR] Property Tax Notice

[List All Tax Notice Parties and their addresses]

Description of Charges	Amount
Estimated Amount Due  [Name of Tax District]  Total Statutory Impositions for the Current Year  THIS AMOUNT IS THE TOTAL OF AD VALOREM TAXES AND OTHER STATUTORY IMPOSITIONS INCLUDED ON YOUR TAX BILL DUE FOR THE CURRENT YEAR. THE OBLIGATION TO PAY AD VALOREM TAXES AND STATUTORY IMPOSITIONS SHALL BE DELINQUENT ON [DATE].	

Property Address  Ward  Assessment No.
Legal Description

PLEASE REMIT BY [DATE]

\*\*\* ACCESS YOUR PROPERTY TAXES AND OTHER STATUTORY IMPOSITIONS AND PAY ONLINE @ \_\_\_\_\_ \*\*\*

NOTE: IF YOU FAIL TO PAY BY THE DUE DATE, INTEREST WILL ACCRUE AT THE RATE OF 1% PER MONTH ON A NON-COMPOUNDING BASIS UNTIL PAID.

Failure to pay the total statutory impositions, interest, and costs due before may cause the tax lien to be offered for sale at tax lien 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 sale title or tax lien certificate has previously been issued. You should take steps immediately to remedy this threat to your ownership. You may have a right of redemption or termination if timely exercised.

1 Please fold and tear along perforated line.

2 [YEAR] PROPERTY TAX AND STATUTORY IMPOSITIONS NOTICE

3 [Name & Address of Tax Collector] Amount Due:

4

5 Ward: Assessment No.:

6

7 [Name & Address of Tax Debtor] Due Date:

8

9 Make check payable to: \_\_\_\_\_

10

- 11 • Retain the top portion of this form for your records.
- 12
- 13 • Write account number on your check. The canceled check will serve
- 14 as your receipt.
- 15
- 16 • For [name of political subdivision] tax information only call
- 17 [number] or fax [number].
- 18
- 19 • Access your property tax and pay online @ [Internet address].
- 20
- 21 • Change of address requests and questions regarding the assessed
- 22 value of the property should be directed to:

23

24 [Name & Address of Tax Collector]

25

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

28

29 Please sign below and return this portion of notice with check made payable  
30 to: [\_\_\_\_\_]

31

These taxes paid by: \_\_\_\_\_"

32

§2127.1. Immovable property; lots assessed together

33

34 If two or more lots or parcels of ground have been assessed in any year or  
35 years to the same tax debtor at a certain valuation for the whole together, without  
36 distinguishing the valuation of each lot or parcel separately, the tax collector is  
37 authorized, but shall not be obligated, to receive the proportion of statutory  
38 impositions under assessment fairly due upon any one or more of the lots or parcels  
39 separately. The proportions shall be ascertained and fixed by a certificate  
40 authenticated by the assessor and approved by the tax collector. The lots or parcels  
41 upon which ~~their~~ **the** proportions are paid shall be free from the proportion of taxes  
42 pertaining to the other lots or parcels of the assessment.

42

\* \* \*

43

§2140. Time period in which to conduct sales of movable property ~~tax sales for the~~

44

collection of delinquent taxes



1 thereafter as possible, the tax collector shall send a written notice by certified mail,  
 2 return receipt requested, to each tax notice party when the tax debtor has not paid all  
 3 of the statutory impositions assessed on immovable property for the previous year.  
 4 The notice shall inform the tax notice party that if the statutory impositions are not  
 5 paid within twenty days after the sending of the notice, or as soon thereafter before  
 6 the tax lien auction is scheduled, the tax collector ~~shall~~ **will** advertise for sale by  
 7 public auction the ~~delinquent obligation and the lien and privilege securing it~~ **tax lien**  
 8 and that the tax collector ~~shall~~ **will** issue in favor of the winning bidder and record  
 9 in the mortgage records a tax lien certificate. The notice shall be sufficient if it is in  
 10 the following form:

"Year	Ward	Sect.	Ass. #	Property #	Notice #
*****PLEASE NOTE*****			[NAME OF POLITICAL SUBDIVISION]		
*By law your ad valorem taxes and other statutory impositions are delinquent after December thirty-first. The law requires interest be charged as follows: A flat rate of one percent (1%) per month on a noncompounding basis on delinquent ad valorem taxes and other statutory impositions.					
*If monies for payment of ad valorem taxes and statutory impositions are in escrow, please forward tax notice to your mortgage company.					
*If a receipt is requested, enclose a self-addressed stamped envelope along with your payment.					
*Please notify the sheriff's office or the assessor's office with all address changes.					
*For questions about assessed value or millages contact: Assessor's Office: Property Tax Dept:					
*Payment may be made online at _____					
*[DATE OF NOTICE]. If ad valorem taxes and statutory impositions are not paid in full within twenty (20) days after this date, the tax collector will proceed to auction the tax lien for payment of taxes and other statutory impositions at [list location of the tax lien auction] beginning on [list first day of sale] and will issue a tax lien certificate in favor of the winning bidder. The tax lien certificate <del>shall</del> <b>will</b> be prima facie evidence of the validity of the <b>tax</b> lien <del>and privilege</del> and the assignment to the tax lien purchaser. You will have the right to pay the amounts due until the day before the auction. If the tax lien is sold at auction, you may terminate the lien according to law, but in order to terminate, you will be required to pay the delinquent obligation, <b>which includes the</b> <del>a</del> five percent (5%) penalty, and interest not to exceed the rate of one percent (1%) per month on a noncompounding basis computed on the amount paid at auction by the tax lien certificate purchaser, together with other amounts in accordance with law.					

1 \*Until judgment of court is executed, the above-  
 2 described tax lien auction shall not serve to  
 3 terminate any ownership interest or right to  
 4 possession that you have in the property. During  
 5 the termination period, the tax lien certificate  
 6 holder may not subject you to any eviction  
 7 proceeding and is not entitled to collect any lease  
 8 or rental payments. Any attempt to do so is  
 9 unlawful and will subject the lienholder to penalty  
 10 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 #

Name of Tax Debtor  
 [address] \_\_\_\_\_  
 Make checks payable to: \_\_\_\_\_ [Tax Collector Name]  
 Mail this portion of tax bill and payment to: \_\_\_\_\_ [address]"

38 B.(1) If the certified mail sent to the tax debtor is returned for any reason, the  
 39 tax collector shall resend the notice by first class mail and to "occupant" at the  
 40 address listed and shall take additional steps to notify the tax debtor of the delinquent  
 41 statutory impositions and pending tax lien auction, which shall include **any at least**  
 42 three of the following:

\* \* \*

44 C.(1)(a) At the expiration of twenty days' notice, counting from the day when  
 45 the last of the written notices are sent, or as soon thereafter as practicable, the tax  
 46 collector shall proceed to publish a notice of the delinquency and to advertise for  
 47 auction the consolidated delinquent tax list under one form in the official journal of  
 48 the political subdivision. The publication and advertisement shall be sufficient if it  
 49 is in the following form:

"DELINQUENT TAX AND STATUTORY IMPOSITION LIST

1 \_\_\_\_\_ vs. Delinquent Tax Debtors

2 (insert appropriate taxing bodies)

3 By virtue of the authority vested in me by the constitution and the laws of the State  
 4 of Louisiana, I will sell by public auction, at \_\_\_\_\_, beginning at  
 5 \_\_\_\_\_ o'clock a.m. on \_\_\_\_\_, the \_\_\_\_\_ day of \_\_\_\_\_,  
 6 \_\_\_\_\_, and continuing on each succeeding legal day, until the auction is completed,  
 7 the tax lien. I will issue in favor of the winning bidder and record in the mortgage  
 8 records a tax lien certificate to all immovable property on which taxes are now due  
 9 to \_\_\_\_\_, to enforce collection of taxes (insert affected  
 10 taxing bodies) assessed in the year \_\_\_\_\_, together with interest thereon from January  
 11 1, \_\_\_\_\_, at ~~the a~~ **a** rate not to exceed one percent (1%) per month on a  
 12 noncompounding basis until paid and all costs. The names of the delinquent tax  
 13 debtors, the amount of statutory impositions due, including any due for prior years,  
 14 and the immovable property assessed to each for which a tax lien certificate will be  
 15 issued are as follows: (Insert names of delinquent tax debtors in alphabetical order,  
 16 the amount of statutory impositions due, including any due for prior years on each  
 17 specific piece of property, and the description of each specific piece of immovable  
 18 property for which a tax lien certificate will be issued.)

19 At the auction, I will sell the tax lien to the winning bidder. The ~~auction sale~~ **sale** will be  
 20 for cash or other payment method acceptable to the tax collector, in legal tender  
 21 money of the United States.

22 At any time prior to the institution of an action to enforce the tax lien ~~certificate~~, the  
 23 tax lien ~~certificate~~ may be ~~terminated~~ **extinguished** by paying the price paid at  
 24 auction together with interest at the rate established at the tax ~~lien~~ **lien** auction which  
 25 shall not exceed one percent (1%) per month on a noncompounding basis computed  
 26 on the amount paid at auction by the tax lien certificate purchaser until terminated,  
 27 a penalty at the rate of five percent (5%), and costs reimbursable pursuant to R.S.  
 28 47:2156. The termination payment shall also include the amount of any subsequent  
 29 parish and municipal statutory impositions paid by the tax lien certificate holder,  
 30 together with the applicable five percent (5%) penalty and any applicable interest



1           ~~assessed on the amount paid at the tax lien auction in increments not less than~~  
2           ~~one-tenth of a percent. However, the lowest interest rate that can be bid is seven-~~  
3           ~~tenths of one percent per month on a noncompounding basis. The winning bid shall~~  
4           ~~be that which requires the assessment of the lowest interest to be assessed against the~~  
5           ~~amount paid at the tax lien auction. If multiple bidders offer the same lowest interest,~~  
6           ~~then the winner shall be the first to submit the bid. The auction price shall be the~~  
7           ~~face value of the tax lien certificate.~~

8                   **D.(1) The auction shall be conducted by competitive bid. The subject of**  
9                   **the competitive bidding shall be the monthly rate at which interest will accrue**  
10                  **on the face value of the tax lien certificate following its issuance.**

11                   **(2)(a) Subject to a maximum bid of one percent per month, bidders may**  
12                  **submit bids reducing the monthly interest rate in increments of one-tenth of one**  
13                  **percent or an integral multiple thereof. The bid that requires the assessment of**  
14                  **interest at the lowest rate shall be declared the winner. If multiple bidders**  
15                  **submit the same lowest bid, the winner shall be the first in time to submit the**  
16                  **bid.**

17                   **(b) Notwithstanding the provisions of Subparagraph (a) of this**  
18                  **Paragraph, no bid shall be accepted that purports to reduce the rate of monthly**  
19                  **interest below seven-tenths of one percent.**

20                   ~~D.E.(1) The~~ **No later than thirty days after conclusion of the tax lien**  
21                  **auction, the** tax collector shall **issue and** file in the mortgage records of the parish  
22                  in which the property is situated a tax lien certificate in favor of the winning bidder,  
23                  ~~or, if~~ **If there is** no bidder, **the tax collector shall issue and record the tax lien**  
24                  **certificate** in favor of the political subdivision. **The recording cost due to the clerk**  
25                  **of court shall be included in the price paid at the tax lien auction and the face**  
26                  **value of the tax lien certificate.** The tax collector shall **also** deliver a certified copy  
27                  of the tax lien certificate to the winning bidder.

28                   **(2)** The tax lien certificate shall be prima facie evidence of the validity of the  
29                  **tax** lien and the assignment to the person named thereon.

30                  ~~E. The amount owed to the tax lien certificate holder for the delinquent~~

1 obligation shall be secured by a tax lien on the immovable property described in the  
 2 tax lien certificate. This lien shall have priority over all mortgages, liens, and  
 3 privileges encumbering the property, but all tax lien certificates issued by the tax  
 4 collector or other tax collectors shall be ranked equally with each other.

5 F. The tax lien certificate shall be filed no later than thirty days after the  
 6 conclusion of the tax lien auction. The recording cost due to the clerk of court shall  
 7 be included in the opening bid.

8 **F. Upon the issuance of a tax lien certificate, interest shall accrue on the**  
 9 **face value of the tax lien certificate at the monthly rate established by the**  
 10 **winning bid at the tax lien auction. If the tax lien certificate is issued in favor of**  
 11 **the political subdivision, interest shall accrue on the face value of the tax lien**  
 12 **certificate at the rate of one percent per month. In both cases, interest shall be**  
 13 **calculated on a noncompounding basis.**

14 §2155. Tax lien certificate

15 A. The tax collector shall authenticate and file in accordance with law, in  
 16 person or by deputy, in the political subdivision's name, a tax lien certificate **to in**  
 17 **favor of** the winning bidder or, ~~in the event of~~ **if** no bidder, **to in favor of** the  
 18 political subdivision, in which the tax collector shall relate in substance a brief  
 19 history of the proceedings ~~had~~, describe the property, and state the **face value of the**  
 20 **tax lien certificate, including the** amount of the statutory impositions, **interest**, and  
 21 costs **included in the auction price**, the monthly interest rate, the penalty assessed  
 22 at auction, and, if applicable, the payment made to him in cash, cashier's check,  
 23 certified check, money order, credit card, or wire transfer, or other payment method.  
 24 The tax collector shall deliver a tax lien certificate to the winning bidder or, if no  
 25 bidder, the political subdivision and shall conclude the auction with the statement  
 26 that the statutory impositions, together with interest, penalties, and costs, may be  
 27 paid at any time prior to the expiration of thirty days after service of a petition to  
 28 enforce the tax lien certificate. The tax lien certificate shall contain the full name and  
 29 address of the ~~tax lien certificate holder~~ **winning bidder or, if no bidder, the name**  
 30 **of the political subdivision**. The certificate shall be sufficient if it is in the following

1 form:

2 "Tax Lien Certificate

3 [Name of Political Subdivision]

4 v.

5 [Name of Tax Debtor]

6 State of Louisiana

7 Parish of \_\_\_\_\_

8 City of \_\_\_\_\_

9 To: \_\_\_\_\_

10 On this \_\_\_\_\_ day of 20 \_\_\_\_, I, [Name of tax collector], Tax Collector in and for the  
11 [Name of political subdivision], in the name of the [name of political subdivision], and by virtue of the  
12 authority in me vested by the constitution and laws of the state of Louisiana and in pursuance of the  
13 requirements of those laws, having mailed and published the notice required by law and having strictly  
14 complied with each and every requirement of the laws relating to delinquent statutory impositions, did  
15 sell by public auction the tax lien, evidenced by this tax lien certificate, ~~for encumbering~~ the property  
16 described below.

17 To-wit:

18 Ward \_\_\_\_\_ Section No. \_\_\_\_\_ ~~Taxes~~ **Statutory Impositions** \$ \_\_\_\_\_

19 Assessment No. \_\_\_\_\_ Interest \_\_\_\_\_

20 Penalties \_\_\_\_\_

21 Costs \_\_\_\_\_

22 Total **Face Value** \_\_\_\_\_

23 **Penalty (if applicable)** \_\_\_\_\_

24 Property description: \_\_\_\_\_

25 [Name and address of Purchaser] being the winning bidder, and having bid the interest rate of  
26 \_\_\_\_\_%, and having complied with the terms of the auction, is issued a tax lien certificate for the property,  
27 which shall be prima facie evidence of the validity of the lien, and the assignment to [Name of Purchaser].  
28 This tax lien certificate entitles him or his successors or assigns to be paid the termination price. He or his  
29 successors or assigns shall also be entitled to amounts paid by the certificate purchaser subsequent to the  
30 auction as provided by law.

31 NOW, THEREFORE, all of the formalities of the law having been complied with, I [Name of  
32 Tax Collector], Tax Collector for the [Name of Political Subdivision], by virtue of the authority in me  
33 vested by the laws of the state of Louisiana, do by these presents issue and transfer unto [Name and  
34 Address of Purchaser] this tax lien certificate to the above-described property with all the improvements  
35 thereon. Any person may cause the tax lien ~~certificate~~ to be ~~terminated~~ **extinguished** by paying the  
36 termination price.

37 IN TESTIMONY WHEREOF, I have hereunto signed my name officially at \_\_\_\_\_, Parish

1 of \_\_\_\_\_, in the presence of the two undersigned competent witnesses, who also  
2 signed on this \_\_\_\_\_ day of \_\_\_\_\_, 2\_\_\_\_.

3 Witnesses:

4 \_\_\_\_\_  
5 Printed Name: [Name of Tax Collector]  
6 \_\_\_\_\_  
7 [Name of Political Subdivision]  
8 Printed Name:  
9 By: \_\_\_\_\_

10 B. A certified copy of the tax lien certificate is **shall be** prima facie evidence  
11 of the regularity of all matters regarding the tax lien auction and the validity of the  
12 tax lien auction.

13 C. ~~(1) The lien and privilege evidenced by the tax lien certificate shall~~  
14 ~~prescribe~~ **An action to enforce the tax lien pursuant to R.S. 47:2266.1 shall be**  
15 **brought no later than** seven years from the date that the tax lien certificate is  
16 recorded in the mortgage records of the parish in which the property is located.  
17 ~~Prescription shall be suspended during any period in which the tax lien certificate is~~  
18 ~~issued to and held by a political subdivision. A tax lien certificate holder may cause~~  
19 ~~prescription to be suspended while enforcement of the tax lien certificate is~~  
20 ~~prohibited by a bankruptcy stay by recording notice of the pendency of the~~  
21 ~~bankruptcy action in the mortgage records in the parish in which the property is~~  
22 ~~located. Upon the expiration of this time period, the~~ **tax lien shall be extinguished**  
23 **and, upon written request of an interested party, the** recorder of mortgages shall  
24 cancel the inscription of the tax lien certificate ~~from the records upon request of an~~  
25 ~~interested party. No action to collect the delinquent obligation or enforce the lien and~~  
26 ~~privilege may be instituted more than seven years after the recordation of the tax lien~~  
27 ~~certificate.~~

28 ~~(2) This~~ **The period provided for in this Subsection** shall be preemptive. An  
29 action **to enforce the tax lien that is** instituted after the expiration of the preemptive  
30 period may be dismissed on the court's own action.

31 **(3) Notwithstanding the provisions of Paragraph (2) of this Subsection,**  
32 **the period provided for in this Subsection shall be suspended while either of the**

1 following conditions is satisfied:

2 (a) The tax lien certificate is held by the political subdivision.

3 (b) A bankruptcy stay prohibiting enforcement of the tax lien is pending,  
4 and a notice of pendency of the bankruptcy action is recorded in the mortgage  
5 records of the parish in which the property is located.

6 §2156. Post- tax-lien-auction notice

7 A. The tax lien certificate holder shall use reasonable diligence to determine  
8 the name and current address of each tax lien auction party whose interest will be  
9 terminated by an action brought pursuant to the provisions of R.S. 47:2266.1.

10 B.~~(1) No more than three hundred sixty-five days but no fewer than one~~  
11 ~~hundred eighty days~~ At least six months but no more than one year before  
12 bringing an action pursuant to R.S. 47:2266.1, the tax lien certificate holder shall  
13 send notice to each tax lien auction party discovered pursuant to Subsection A of this  
14 Section. If the tax lien auction party is a mortgage holder, notice shall be provided  
15 by certified or registered mail or commercial courier, as defined in Code of Civil  
16 Procedure Article 1313.

17 (2) Nothing in this Subsection shall be construed as prohibiting  
18 additional notice prior or subsequent to the timeframe specified in Paragraph  
19 (1) of this Subsection.

20 C. The notice required pursuant to Subsection B of this Section shall be  
21 sufficient if in the following or a substantially similar form:

22 "[Date]

23 [Name Tax Debtor]

24 RE: Property No. \_\_\_\_\_  
25 Ward \_\_\_\_ Section No. \_\_\_\_ Assessment No. \_\_\_\_\_  
26 ~~Subbed:~~ Subd. \_\_\_\_\_ Lot \_\_\_\_\_ "

27 THIS IS AN IMPORTANT NOTICE. This is to advise you that a tax lien certificate for the  
28 above property was issued to \_\_\_\_\_ who paid the tax collector ad valorem taxes, other  
29 statutory impositions, and costs due and owing for the year(s) \_\_\_\_\_.

30 Research indicates that you may have an ownership interest in, or mortgage, lien, privilege, or  
31 other interest in, the property described above. ~~Sender~~ The tax lien certificate holder intends to bring  
32 an action to enforce its rights as a certificate holder that may result in the seizure and sale of the property

1 ~~including~~ **and termination of** your interest.

2 The tax lien certificate was issued to the tax lien certificate holder, who by law is entitled to  
 3 receive payment of the lien **amount** on the property. At the expiration of three years from recordation of  
 4 the tax lien certificate, the tax lien certificate holder may ~~bring an action under ordinary process~~ **file suit**  
 5 to recognize **and enforce** ~~the delinquent obligation evidenced by the tax lien. Thereafter, the tax lien~~  
 6 ~~certificate holder may seek~~ **through** the seizure and sale of the property described above. ~~The delinquent~~  
 7 ~~obligations~~ **Once suit has been filed, the delinquent obligation** will include ~~reasonable~~ **court** costs and  
 8 attorney fees incurred by the tax lien certificate holder and you will have **only** thirty days ~~to terminate the~~  
 9 ~~lien once you are~~ **after being** served with the citation and petition in the suit **in which to pay the debt**  
 10 **and extinguish the lien.** Thereafter, the tax lien ~~certificate~~ may be ~~terminated~~ **extinguished** only by  
 11 voluntary action of the tax lien certificate holder or by order of the court.

12 The tax lien ~~certificate and the debt that it secures~~ may be ~~terminated~~ **extinguished** by delivering  
 13 the termination **payment price** to the tax collector. As of [insert date no more than 15 days prior to the  
 14 notice], the termination **payment price** is [insert termination **payment price before addition of notice**  
 15 **costs pursuant to R.S. 47:2156**] plus the costs and fees incurred by the tax lien certificate holder related  
 16 to delivery of notice pursuant to R.S. 47:2156, ~~which costs and fees shall not exceed~~ **up to** \$500. ~~The~~  
 17 ~~termination payment~~ **Interest** will continue to accrue ~~interest~~ until **the debt is** paid in full.

18 [It is recommended that a schedule of reasonable estimates of termination payments for each of  
 19 the next six months be included.]

20 D. ~~Upon issuance of the notices required by this Section, the~~ **The** tax lien  
 21 certificate holder shall **be entitled to recover all reasonable and customary costs**  
 22 **actually incurred in complying with the requirements of this Section, as**  
 23 **established by** ~~submit an affidavit of costs and fees~~ **submitted by the tax lien**  
 24 **certificate holder** to the tax collector attesting to the costs incurred including title  
 25 research fees, postage, and administrative fees, ~~which~~ **The costs recoverable**  
 26 **pursuant to this Section** shall not exceed five hundred dollars.

27 \* \* \*

28 §2158. Repairs

29 A. When authorized in a notice or order of a political subdivision charged  
 30 with the enforcement of property standards or by a court of competent jurisdiction,  
 31 as determined by the value of the immovable property described and not by the value  
 32 of the delinquent statutory impositions, a tax lien certificate holder may make  
 33 necessary repairs that are required to comply with a **the** notice or order of a ~~political~~  
 34 ~~subdivision charged with enforcement of property standards. The~~ **A** tax lien

1 certificate holder who undertakes repairs **pursuant to this Subsection** shall have the  
 2 rights and ~~duties~~ **obligations** of a manager pursuant to Civil Code Articles 2292  
 3 through 2297.

4 B. The tax lien certificate holder shall have a privilege on the immovable  
 5 property for the costs of complying with the **notice or** ~~order of the political~~  
 6 ~~subdivision~~ **and with the requirements of this Subsection.** ~~To preserve this~~  
 7 ~~privilege,~~ **Not later than fifteen days after satisfaction of the requirements of the**  
 8 **notice or order,** the tax lien certificate holder shall file in the mortgage records of  
 9 the parish in which the property is located a statement of privilege detailing the  
 10 ~~expenses incurred in complying with the notice or order not later than fifteen days~~  
 11 ~~after satisfaction of the requirements of the order.~~ ~~The tax lien certificate holder~~  
 12 **costs. The tax lien certificate holder** shall send a copy of the statement of privilege  
 13 to the debtor. The privilege shall terminate five years after the recordation of the  
 14 statement of privilege.

15 C. The expenses incurred in complying with the **notice or** order and  
 16 recording the privilege shall be recoverable by the **tax lien** certificate holder only if  
 17 the tax lien certificate holder satisfies the requirements of Subsection B of this  
 18 Section.

19 D. **The privilege shall be enforced together with the tax lien in an action**  
 20 **pursuant to R.S. 47:2266.1. If the tax lien is extinguished prior to an action**  
 21 **pursuant to R.S. 47:2266.1, the privilege shall be enforced no sooner than six**  
 22 **months after notice is given in accordance with Subsection B of this Section.** ~~If~~  
 23 ~~termination of the lien occurs before the tax lien certificate holder files a statement~~  
 24 ~~of privilege in the mortgage records, the tax lien certificate holder shall subsequently~~  
 25 ~~record the statement, and the tax debtor shall be required to reimburse the tax lien~~  
 26 ~~certificate holder the costs outlined therein.~~

27 **E. A privilege arising under this Section is effective against third persons**  
 28 **from the time that the statement of privilege is filed for registry in the mortgage**  
 29 **records of the parish in which the property is located and, except as otherwise**  
 30 **provided in R.S. 47:2266.1(E), is preferred in rank to all mortgages, privileges,**

1 **and other rights that become effective against third persons after that time.**

2 §2158.1. Prohibition of certain actions; exceptions

3 A.~~(1)~~ A tax debtor who **is remains** the owner of and ~~who~~ is residing in the  
4 property shall not be subject to any eviction proceeding **by the tax lien certificate**  
5 **holder** or to a writ of possession prior to the conclusion of a sale pursuant to a writ  
6 of fieri facias following the conclusion of an action instituted pursuant to R.S.  
7 47:2266.1.

8 **(2) Except as otherwise provided in R.S. 47:2158, no tax lien certificate**  
9 **holder shall charge any rental or lease payments to the owner or occupants of,**  
10 **or place any constructions on or make any improvements to, the immovable**  
11 **property subject to the tax lien.**

12 B.~~(1)~~ The **Except as otherwise provided in R.S. 47:2158, no** acquiring  
13 person shall ~~not be entitled to or~~ charge any rental or lease payments to the owner or  
14 occupants **of, and shall not or** place any constructions on or make any improvements  
15 to, the immovable property subject to the tax sale **property, tax auction, or tax lien**  
16 **certificate** until the acquiring person has **terminated the rights of the tax debtor**  
17 **and** been granted the right to possess the property under the law in effect at the time  
18 that the acquiring person obtained its interest in the immovable property.

19 **C.(1) An acquiring Any** person who violates the provisions of this Section  
20 shall be subject to a penalty of five percent of the price paid by the ~~acquiring~~ person  
21 ~~for tax title or tax lien certificate~~ **at tax sale or tax lien auction, and plus** five  
22 percent of any amounts paid by the tax debtor ~~who is the owner of and who is~~  
23 ~~residing in the property~~ for rental or lease payments. The penalty shall accrue from  
24 the time ~~that the acquiring person took possession of the property~~ **of the first**  
25 **violation** until the time that the property is redeemed, **the tax lien is extinguished,**  
26 **or the tax debtor's interest, including any rights to redeem, is terminated.**

27 Nothing in this Section shall be construed to limit the rights of a tax debtor who is  
28 the owner of and who is residing in the property to recover rental or lease payments  
29 paid ~~to an acquiring person~~ in violation of the provisions of this Section.

30 (2) In addition to the penalties provided for in Paragraph (1) of this

1 Subsection, ~~an acquiring a~~ person who violates the provisions of this Section shall  
 2 forfeit ~~any~~ **the** right to ~~claim~~ **recover as part of the redemption price or**  
 3 **termination price** any statutory imposition associated with the property **amounts**  
 4 other than the delinquent ~~amount of unpaid ad valorem taxes if the property is~~  
 5 ~~redeemed in accordance with law~~ **statutory impositions paid by the person.**

6 ~~C.D.~~ The provisions of this Section shall not limit the rights of a person who  
 7 acquires the property at a judicial sale conducted pursuant to a writ of fieri facias,  
 8 writ of seizure and sale, or other court order or to a successor in interest to such a  
 9 person.

10 \* \* \*

11 §2160. Tax lien certificate; effect on other statutory impositions

12 ~~A~~ **The issuance of a** tax lien certificate to **for the delinquent obligation due**  
 13 **on a** property shall not affect, invalidate, or extinguish the claim of another political  
 14 subdivision for the statutory impositions due on the property that were not included  
 15 in the ~~bid~~ **auction** price.

16 §2160.1. Subsequent statutory impositions

17 A. After ~~a tax lien auction and~~ **the** issuance of a tax lien certificate, all  
 18 subsequent statutory impositions on the property shall continue to be assessed to and  
 19 paid by the tax debtor.

20 B.(1) If ~~the~~ **subsequent** statutory impositions remain unpaid ~~by the tax debtor~~  
 21 by the date on which the statutory impositions become delinquent, the tax lien  
 22 certificate holder may pay the statutory impositions. Upon request, the tax collector  
 23 shall provide a copy of the tax bill to the tax lien certificate holder unless the tax  
 24 amount due is available online.

25 (2) ~~A tax lien certificate holder who pays statutory~~ **Statutory** impositions  
 26 **paid by a tax lien certificate holder** on behalf of a tax debtor pursuant to this  
 27 Subsection shall ~~be entitled to collect~~ **become a part of the delinquent obligation**  
 28 **owed to the tax lien certificate holder, together with** a five percent penalty **on the**  
 29 **statutory impositions** and interest on the **total** amount paid **pursuant to this**  
 30 **Subsection** at the rate of one percent per month, **computed** on a noncompounding

1 basis ~~in accordance with the provisions of R.S. 47:2127.~~

2 (3) If a subsequent statutory ~~imposition is~~ **impositions are** paid by the tax  
 3 lien certificate holder after the tax lien is ~~terminated~~ **extinguished by payment**, the  
 4 tax collector shall ~~issue a refund of the subsequent statutory imposition~~ **the payment**  
 5 **to the tax lien certificate holder** within thirty days of written demand being made  
 6 by the tax lien certificate holder.

7 \* \* \*

8 §2162. ~~Purchase~~ **Acquisition of tax lien** by tax collectors and assessors ~~at tax lien~~  
 9 ~~auction~~ forbidden

10 The tax collector ~~or~~ **and** tax assessor for the political subdivision, ~~or~~ **and** any  
 11 other person acting on behalf of the political subdivision whose duties are to assess  
 12 or collect ad valorem taxes for the political subdivision, shall not ~~buy~~ **acquire**, either  
 13 directly or indirectly, any ~~delinquent obligation~~ **tax lien**. ~~The~~ **Any** tax lien auction  
 14 **of a tax lien acquired in violation of this Section** shall be subject to an action for  
 15 nullity, except that the violation of this Section shall not be a cause for annulling the  
 16 tax lien auction if the ~~property or tax lien certificate~~ has been sold by the violator, his  
 17 successor, ~~or~~ assigns **offending tax lien certificate holder** to a person who  
 18 purchased the ~~property~~ **tax lien** in good faith by onerous title. ~~In addition to any~~  
 19 ~~other penalties provided by law for violation of this Section, the violator~~ **In any case,**  
 20 **a tax lien certificate holder who violates the provisions of this Section** shall  
 21 forfeit the price paid ~~at the tax lien auction in favor of the tax debtor~~ and shall  
 22 disgorge any profits that the violator has made, either directly or indirectly, to the tax  
 23 debtor.

24 §2163. Purchase by co-owners

25 An owner or co-owner may pay the statutory impositions plus interest and  
 26 costs due at ~~the~~ **any** time ~~of~~ **prior to commencement of** the tax lien auction **of the**  
 27 **tax lien encumbering property**. The purchase of a tax lien by an owner or other  
 28 person holding an interest in the property, other than a tax lien certificate holder,  
 29 shall be deemed a payment to the tax collector of the delinquent obligation. A tax  
 30 lien certificate issued in the name of the owner or a person holding an interest in the

1 property, other than a tax lien certificate holder, shall not constitute a lien and  
2 privilege on the property.

3 §2164. Tax lien certificates assignable; recordation

4 A tax lien ~~certificate~~ may be assigned by the tax lien certificate holder to any  
5 person who is not prohibited from ~~purchasing~~ acquiring the delinquent obligation  
6 by tax lien pursuant to R.S. 47:2162. The assignment of a tax lien evidenced by  
7 a tax lien certificate issued to in favor of a political subdivision for less than the full  
8 amount of the delinquent obligation shall not be considered a donation of public  
9 property. ~~Each assignment of a tax lien certificate shall be filed with the recorder of~~  
10 ~~mortgages and notice delivered to the tax collector.~~ The assignment of a tax lien  
11 shall become effective against third persons upon filing of the act of assignment  
12 in the mortgage records. Notice of assignment shall be given to the tax collector.

13 \* \* \*

14 §2201. Ordinance; sale or donation of adjudicated property; ~~or certain~~ sale of tax  
15 lien certificates held by a political subdivision; ~~conversion of~~  
16 adjudicated property to issuance of a tax lien certificates certificate  
17 for adjudicated property; sale of immovable property to enforce a  
18 tax lien ~~certificate~~ held by a political subdivision

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

27 (1) The public sale or donation of adjudicated property.

28 (2) The public sale of property to enforce a tax lien held by the political  
29 subdivision.

30 (3) The public sale of tax liens held by the political subdivision for which

1 tax lien certificates have been issued pursuant to R.S. 47:2154 or Paragraph (4)  
 2 of this Subsection.

3 (4) The issuance in favor of the political subdivision of a tax lien  
 4 certificate for a delinquent obligation outstanding on property for which tax  
 5 sale title has been adjudicated to the political subdivision prior to January 1,  
 6 2026.

7 B. A political subdivision may adopt ordinances which convert title to  
 8 adjudicated property held by the political subdivision to a tax lien certificate issued  
 9 to the political subdivision. The political subdivision shall file a tax lien certificate  
 10 with the recorder of mortgages for the parish in which the property is located. For  
 11 purposes of R.S. 47:2266.1(A), adjudicated property may be converted to a tax  
 12 lien certificate property, and the period of adjudication may be included in the  
 13 three-year period required for the tax lien certificate. If the conversion occurs  
 14 after three years from the recordation of the adjudication with the recorder of  
 15 conveyances of the parish in which the property is located, the property may be  
 16 sold after compliance with the post-tax lien notice requirements in R.S. 47:2156.

17 C. A ~~political subdivision may adopt ordinances regarding the public sale of~~  
 18 ~~immovable property that is encumbered by~~ for the enforcement of a tax lien  
 19 ~~certificate which has been held by the~~ a political subdivision ~~for not less~~ shall be  
 20 held no earlier than three years after the recordation of the tax lien certificate in the  
 21 mortgage records of the parish in which the immovable property is located ~~in order~~  
 22 ~~to satisfy the debt secured by the tax lien certificate and any other statutory~~  
 23 ~~impositions related to the property and due to any political subdivision.~~

24 §2202. Minimum bid prices; sale of adjudicated property; sale of tax lien ~~certificate~~  
 25 ~~issued to~~ held by the political subdivision; sale of immovable  
 26 property to enforce a tax lien ~~certificate~~ held by a political  
 27 subdivision

28 A.(1) The governing authority of each political subdivision may elect to  
 29 sell adjudicated property at a public sale to the highest bidder without setting  
 30 a minimum bid or requiring an appraisal.

1           ~~(2) The~~ **If the** governing authority of each political subdivision may elect  
2           elects to set a dollar amount as a minimum bid for the public sale of adjudicated  
3           property, ~~which shall be at least~~ **the minimum bid shall be no less than** the total  
4           amount of statutory impositions, governmental liens, and costs of sale.

5           ~~(2)(3) The governing authority of each political subdivision may elect to~~  
6           ~~require an appraisal of adjudicated property to be sold at public sale. When the~~  
7           ~~political subdivision elects to use the appraised value to establish a bidding floor~~  
8           ~~instead of setting a dollar amount minimum bid as allowed by this Section,~~ **If the**  
9           ~~governing authority elects to require an appraisal of adjudicated property to be~~  
10          ~~sold at public sale,~~ **sold at public sale,** the political subdivision shall appoint a licensed appraiser to  
11          appraise and value the property. The minimum bid at the first public sale shall be at  
12          least two-thirds of the appraised value of the property. If the property fails to sell at  
13          the first public sale, the minimum bid at the second sale shall be one-third of the  
14          appraised value of the property.

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

18          ~~(4)B.~~ **B.** The governing authority of each political subdivision may elect to set  
19          a minimum bid for the ~~assignment~~ **public sale** of tax lien certificates issued to **liens**  
20          **held by** the political subdivision ~~to be sold at a public sale.~~

21          ~~(5)C.~~ **C.** The governing authority of a political subdivision shall set a minimum  
22          bid for the sale **For the public sale** of immovable property to enforce a tax lien  
23          certificate held by the political subdivision, **the governing authority of the political**  
24          **subdivision shall set a minimum bid** that is not less than two-thirds of the ~~market~~  
25          value of the immovable property as established by the assessor **assessor's current**  
26          **assessment.**

27          ~~B-D.~~ **B-D.** Notwithstanding the provisions of Subsection A of this Section, the  
28          governing authority of each political subdivision may allow an adjoining landowner  
29          to purchase adjudicated property for any price set by the governing authority without  
30          public bidding at a public meeting of the governing authority; provided, that the

1 governing authority of an applicable political subdivision determines that the  
 2 adjoining landowner has maintained the adjudicated property for a period of one year  
 3 prior to the sale. Such a sale shall be deemed a public sale under the provisions of  
 4 this Subpart.

5 §2203. Pre-bidding procedures; sale of adjudicated property; ~~assignment of certain~~  
 6 **sale of tax lien certificates held by a political subdivision**; sale of  
 7 immovable property to enforce a tax lien ~~certificate~~ held by a  
 8 political subdivision

9 A. Initiation by political subdivisions. ~~A political subdivision may provide~~  
 10 ~~by ordinance for the sale of adjudicated property, sale of immovable property to~~  
 11 ~~enforce a tax lien certificate held by a political subdivision, or assignment of tax lien~~  
 12 ~~certificates issued to a political subdivision at a public sale and may include the date~~  
 13 ~~for the sale in the ordinance. However, the date of the sale may be provided by a~~  
 14 ~~subsequent ordinance, or the date may be set administratively by the political~~  
 15 ~~subdivision.~~

16 **(1) A political subdivision may provide by ordinance for any of the**  
 17 **following:**

18 **(a) The sale of adjudicated property.**

19 **(b) The public sale of immovable property to enforce a tax lien held by**  
 20 **a political subdivision.**

21 **(c) The public sale of tax liens held by a political subdivision.**

22 **(2) An ordinance adopted in accordance with this Subsection may**  
 23 **include the date for the sale in the ordinance. However, the date of the sale may**  
 24 **be provided by a subsequent ordinance, or the date may be set administratively**  
 25 **by the political subdivision.**

26 B. Initiation by persons. (1) ~~Whenever~~ **Provided that all other**  
 27 **requirements are satisfied**, any person ~~desires to~~ **may** initiate the public sale of  
 28 adjudicated property, ~~sale of immovable~~ **or** property to enforce **subject to** a tax lien  
 29 certificate held by a political subdivision, ~~or assignment of tax lien certificates issued~~  
 30 ~~to a political subdivision and the political subdivision desires to sell, the person shall~~

1 deposit **by making a written request to the political subdivision and depositing**  
 2 an amount determined by the political subdivision to be sufficient to cover the  
 3 expenses of the sale, including advertising, appraisals, and other costs associated  
 4 with the sale.

5 (2) Should the depositor at the sale fail to be the highest bidder, the money  
 6 deposited shall be returned to him. However, if no one at the sale bids ~~up to~~ **at least**  
 7 the minimum price ~~provided in~~ **established pursuant to** this Subpart, ~~then~~ the  
 8 money shall be retained to pay the expenses of the sale, but any money remaining  
 9 after the expenses are paid shall be returned to the depositor.

10 C. Advertisement. A public sale **With the exception of sales pursuant to**  
 11 **R.S. 47:2202(D), a public sale pursuant to this Subpart** shall be advertised twice  
 12 in the official journal for the political subdivision, once at least thirty days prior to  
 13 the date of the public sale, and once no more than seven days prior to the date of the  
 14 public sale. The advertisement shall provide for the minimum bid, the latest date that  
 15 written bids will be accepted, the time and date of in-person bidding, and any other  
 16 terms of sale. However, if no minimum bid is set by the governing authority of the  
 17 political subdivision, ~~on the adjudicated property or assignment of a tax lien~~  
 18 ~~certificate issued to a political subdivision to be sold at the public sale,~~ the  
 19 advertisement shall include a statement that no minimum bid is set and that the  
 20 ~~property shall be sold~~ **sale shall be made** to the highest bidder.

21 §2204. Additional terms of ordinance; ~~sale of adjudicated property; sale of~~  
 22 ~~immovable property to enforce a tax lien certificate held by a~~  
 23 ~~political subdivision~~

24 The ordinance allowing for the public sale of adjudicated property, sale of  
 25 immovable property to enforce a tax lien certificate held by a political subdivision,  
 26 or assignment of a tax lien certificate issued to a political subdivision may provide  
 27 that the public sale may be subject to terms and conditions imposed by the political  
 28 subdivision in the ordinance. ~~The political subdivision may also authorize the sale~~  
 29 ~~of adjudicated property or assignment of a tax lien certificate issued to a political~~  
 30 ~~subdivision at public sale at a price determined by the highest bidder without setting~~

1 a minimum bid or requiring an appraisal. An ordinance **adopted pursuant to this**  
 2 **Subpart** may provide that a subsequent ordinance is required to approve the sale.

3 \* \* \*

4 §2206. Notice; sale or donation of adjudicated property; **public sale of property to**  
 5 **enforce a tax lien held by a political subdivision**

6 A.(1) Either **Following a sale or donation of adjudicated property**  
 7 **pursuant to this Subpart, either** the political subdivision or the acquiring person  
 8 shall **do all of the following:**

9 **(1)(a) Send** send a written notice notifying any tax sale party ~~or tax auction~~  
 10 ~~party~~ whose interest the successful bidder or donee intends to be terminated that the  
 11 party has until the later of the following to redeem the property; ~~terminate the tax~~  
 12 ~~lien certificate~~; or otherwise challenge in a court of competent jurisdiction the  
 13 potential sale or donation:

14 ~~(a)(i)~~ **(i)** Sixty days from the date of the notice provided in this Subsection, if  
 15 five years have elapsed from the filing of the tax sale certificate ~~or the tax lien~~  
 16 ~~certificate~~, or six months after the date of the notice provided for in this Subsection,  
 17 if five years have not elapsed since the filing of the tax sale certificate ~~or the tax lien~~  
 18 ~~certificate~~.

19 ~~(b)(ii)~~ **(ii)** The filing of the sale or donation transferring the property.

20 ~~(2)(b)(i)~~ **(b)(i)** If the written notice to any tax sale party ~~or tax auction party~~ is  
 21 returned, the political subdivision or the acquiring person shall ~~mail notice to the tax~~  
 22 ~~sale party or tax auction party at each address identified by taking~~ **take** additional  
 23 steps to locate the tax sale party ~~or tax auction party~~, which shall include at least  
 24 three of the following:

25 ~~(a)(aa)~~ **(aa)** Review the local telephone directory or internet for the tax sale party  
 26 ~~or tax auction party~~.

27 ~~(b)(bb)~~ **(bb)** Contact the assessor for potential addresses of the tax sale party ~~or~~  
 28 ~~tax auction party~~.

29  
 30 ~~(e)(cc)~~ **(cc)** Examine the mortgage and conveyance records of the parish where

1 the property is located to determine whether there are any other transactions  
2 pertaining to the tax sale party ~~or tax auction party~~ **or the property.**

3 ~~(d)~~**(dd)** Perform a computer search of digitized records and databases of the  
4 clerk of court or sheriff's office for addresses of properties that may be owned by the  
5 tax sale party ~~or tax auction party.~~

6 ~~(e)~~**(ee)** Search the business entity records of the Louisiana secretary of state  
7 or the equivalent records of the state in which an identified entity was formed or  
8 maintains its principal place of business.

9 **(ii) The person giving notice shall send the notice by first class mail to**  
10 **each address that is discovered pursuant to Item (i) of this Subparagraph and**  
11 **that the person reasonably believes may be a valid address for the tax sale**  
12 **party.**

13 ~~(3)~~**(c)** If this notice is given after the expiration of three years from the  
14 recordation of the tax certificate ~~or the tax lien certificate~~, this notice shall constitute  
15 a notice of intent to sell. The notice required by this Section shall be sufficient, and  
16 it shall not be necessary to determine whether notice of the tax sale or any other  
17 notice was given. The written notice shall be sufficient if it is in the following form:

18 **"This is an important legal notice.**

19 **Please read it carefully. You will receive no further notice.**

20 [Date]

21 [Name]

22 [Address]

23 [City], [ST]

24 [Zip]

25 RE: Property: [Property Address]

26 [Description of Property Abbr]

27 Parish of \_\_\_\_\_,

28 State of Louisiana

29 Tax sale title to the above-described property ~~or a tax lien certificate affecting~~  
30 ~~the above-described property~~ has been sold for failure to pay taxes. You have been

1 identified as a person who may have an interest in this property.

2 Your interest in the property **will be terminated** if you do not redeem the  
 3 property ~~or terminate the tax lien certificate~~ by making all required payments to the  
 4 tax collector listed below or file a lawsuit in accordance with law within [60 days]  
 5 [6 months] of the date of this notice, or the recording of an act transferring  
 6 ownership, if later.

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

8 **(d) The political subdivision or acquiring person shall file for registry**  
 9 **with the recorder of mortgages of the parish in which the property is located a**  
 10 **copy of one of the notices that was sent to the tax debtor or the current owner.**  
 11 **A transfer, mortgage, lien, privilege, or other encumbrance filed after the filing**  
 12 **of the notice shall not affect the property. The recorder of mortgages or**  
 13 **recorder of conveyances shall cancel, erase, terminate, or release the acts upon**  
 14 **the request of the acquiring person. This effect shall cease upon either**  
 15 **redemption or the transfer of ownership to the acquiring person.**

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

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

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

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

27 "NOTICE

28 [Names of Tax Sale Parties]

29 THIS NOTICE BY PUBLICATION IS NOTIFICATION THAT YOUR  
 30 RIGHTS OR INTEREST IN THE FOLLOWING DESCRIBED PROPERTY

1 LOCATED IN \_\_\_\_\_, LOUISIANA MAY BE TERMINATED  
 2 BY OPERATION OF LAW IF YOU DO NOT TAKE FURTHER ACTION IN  
 3 ACCORDANCE WITH LAW:

4 [Brief legal description of property]

5 Improvements thereon bear Municipal

6 No. \_\_\_\_\_.

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

10 Your interest in the property **will be terminated** if you do not redeem the  
 11 property ~~or terminate the tax lien certificate~~ by making all required payments to the  
 12 tax collector listed below or file a lawsuit in accordance with law within [60 days]  
 13 [6 months] of the date of the first publication of this notice, or the recording of an act  
 14 transferring ownership, if later.

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

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

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

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

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

29 **(b)(i) If the written notice to any person described in Paragraph (1) of**  
 30 **this Subsection is returned, the person giving notice shall take additional steps**

1 to locate the person, which shall include at least three of the following:

2 (aa) Review the local telephone directory or internet for the person.

3 (bb) Contact the assessor for potential addresses of the person.

4 (cc) Examine the mortgage and conveyance records of the parish where  
5 the property is located to determine whether there are any other transactions  
6 pertaining to the person or the property.

7 (dd) Perform a computer search of digitized records and databases of the  
8 clerk of court or sheriff's office for addresses of properties that may be owned  
9 by or otherwise associated with the person.

10 (ee) Search the business entity records of the Louisiana secretary of state  
11 or the equivalent records of the state in which an identified entity was formed  
12 or maintains its principal place of business.

13 (ii) The person giving notice shall send the notice by first class mail to  
14 each address that is discovered pursuant to Item (i) of this Subparagraph and  
15 that the person reasonably believes may be a valid address for the person.

16 (c) The notice shall be sufficient if it is in the following form:

17 "This is an important legal notice.

18 Please read it carefully. You will receive no further notice.

19 [Date]

20 [Name]

21 [Address]

22 [City], [ST]

23 [Zip]

24 RE: Property: [Property Address]

25 [Description of Property Abbr]

26 Parish of \_\_\_\_\_, State of Louisiana

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

30 The property will be sold at auction and your interest in the property

1 will be terminated if you do not extinguish the tax lien by making all required  
 2 payments to the tax collector listed below prior to the sale of the property,  
 3 which will occur [60 days] [6 months] after the date of this notice.

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

5 ~~€(d)~~ The political subdivision ~~or acquiring person~~ initiating the sale  
 6 pursuant to R.S. 47:2203 shall file with the recorder of mortgages of the parish in  
 7 which the property is located a copy of one of the notices that was sent to the tax  
 8 debtor or the current owner. A transfer, mortgage, lien, privilege, or other  
 9 encumbrance filed after the filing of the notice shall not affect the property. ~~The~~  
 10 Upon request of an interested person, the recorder of mortgages or recorder of  
 11 conveyances shall cancel, erase, terminate, or release the acts ~~upon the request of the~~  
 12 ~~acquiring person~~ recorded after the recordation of the notice. This effect shall  
 13 cease upon either extinguishment of the tax lien or the public sale of the  
 14 property.

15 (2)(a) Cause to be published in the official journal of the political  
 16 subdivision a notice that any tax lien auction party or tax sale party whose  
 17 interest will be terminated by the sale has until the sale of the property to  
 18 extinguish the tax lien.

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

20 "NOTICE

21 [Names of Tax Lien Auction Parties]

22 THIS NOTICE BY PUBLICATION IS NOTIFICATION THAT YOUR  
 23 RIGHTS OR INTEREST IN THE FOLLOWING DESCRIBED PROPERTY  
 24 LOCATED IN \_\_\_\_\_, LOUISIANA MAY BE  
 25 TERMINATED BY SALE OF THE PROPERTY AT PUBLIC AUCTION IF  
 26 YOU DO NOT TAKE FURTHER ACTION IN ACCORDANCE WITH LAW:

27 [Brief legal description of property]

28 Improvements thereon bear Municipal

29 No. \_\_\_\_\_.

30 A tax lien certificate for the above-described property has been issued

1 for failure to pay taxes. You have been identified as a person who may have an  
 2 interest in this property.

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

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

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

10 §2207. Sale or donation of adjudicated property; sale of immovable property to  
 11 enforce a tax lien ~~certificate~~ held by a political subdivision;  
 12 authentication; form

13 A.(1) ~~At~~ Following the sale or donation of adjudicated property, at any  
 14 time after the expiration of the sixty-day or six-month periods, as applicable, set  
 15 forth in R.S. 47:2206(A) ~~and (B)~~; and, if applicable, upon the satisfaction of any  
 16 terms or conditions required in the ordinance authorizing the sale or donation, the  
 17 acquiring person, or his successors and assigns, may send to the political subdivision  
 18 a written notice requesting that the political subdivision authenticate a the sale or  
 19 donation. The political subdivision shall authenticate the sale or donation within ten  
 20 days from the date of the request or as soon thereafter as ~~practical~~ practicable.

21 (2) Immediately following the public sale of immovable property to  
 22 enforce a tax lien held by a political subdivision and, if applicable, upon the  
 23 satisfaction of any terms or conditions imposed by the ordinance authorizing  
 24 the public sale, the political subdivision shall execute in favor of the winning  
 25 bidder an act of sale. Except as otherwise provided in R.S. 47:2268(B), the sale  
 26 shall operate to terminate all interests in the immovable property.

27 ~~(3) The acquiring person~~ A transferee of immovable property in  
 28 accordance with this Subpart shall be responsible for filing the act of sale or  
 29 donation and payment of all filing fees. The only warranty owed by the political  
 30 subdivision shall be a warranty against eviction resulting from a prior alienation by

1 the political subdivision. Otherwise, all sales and donations shall be without  
 2 warranty, either expressed or implied, even as to return or reduction of the purchase  
 3 price, including without limitation the warranty against redhibitory defects or vices  
 4 and the warranty that the thing sold is reasonably fit for its ordinary purpose or the  
 5 ~~acquiring person's~~ **transferee's** intended or particular purpose. These waivers or  
 6 exclusions of warranties shall be self-operative regardless of whether the waivers or  
 7 exclusions are contained in the act of sale or donation, and regardless of whether  
 8 they are clear and unambiguous, and regardless of whether they are brought to the  
 9 attention of the ~~acquiring person~~ **transferee**. This provision supersedes the  
 10 requirements of any other law.

11 B. ~~The writing constituting the~~ **An act of** sale shall be sufficient **for purposes**  
 12 **of this Section** if it is a writing in the following form:

13 "NON-WARRANTY CASH SALE  
 14 STATE OF LOUISIANA  
 15 PARISH OF \_\_\_\_\_

16 BE IT KNOWN, on the dates written below before the undersigned Notaries  
 17 Public, duly commissioned and qualified in their respective parishes, personally  
 18 came and appeared:

19 [NAME OF POLITICAL SUBDIVISION],

20 a political subdivision of the State of Louisiana, represented herein by  
 21 \_\_\_\_\_, authorized by virtue of the attached ordinance of [name  
 22 of governing body for the political subdivision], referred to as "Seller", who declared  
 23 that:

24 Seller sells, without any warranty of title whatsoever, either expressed or  
 25 implied, even as to the return or reduction of the purchase price, except for the  
 26 warranty against eviction resulting from a prior alienation by the political  
 27 subdivision, but with full substitution and subrogation in and to all the rights and  
 28 actions of warranty which Seller may have, to:

29 [NAME OF PURCHASER]

30 a \_\_\_\_\_, [for individuals, add marital status] whose

1 permanent mailing address is \_\_\_\_\_, referred to  
 2 as "Purchaser", all of Seller's right, title and interest in and to the property more fully  
 3 described on Exhibit "A" attached hereto and made a part hereof, together with all  
 4 appurtenances thereunto belonging or in any way appertaining, and all buildings and  
 5 improvements located on the property, if any, collectively referred to as the  
 6 "Property".

7 This sale is made and accepted for and in consideration of the sum  
 8 of \_\_\_\_\_ (\$ \_\_\_\_\_) cash, which Purchaser  
 9 has paid to Seller.

10 [Purchaser acknowledges that the property is being conveyed subject to any  
 11 and all conditions and restrictions which may be required or recited in the attached  
 12 ordinance.]

13 The \_\_\_\_\_ ad valorem taxes are to be paid by Purchaser.

14 THUS DONE AND PASSED by Seller, before me, Notary, and the  
 15 undersigned competent witnesses, on this \_\_\_\_\_ day of \_\_\_\_\_,  
 16 \_\_\_\_\_, in the city of \_\_\_\_\_, Louisiana.

17  
 18 WITNESSES: SELLER:  
 19 [NAME OF POLITICAL SUBDIVISION]

20 \_\_\_\_\_

21 Printed Name:  
 22 \_\_\_\_\_

23 Printed Name:

24 Name:  
 25 Title:  
 26 \_\_\_\_\_

27 NOTARY PUBLIC  
 28 Printed Name: \_\_\_\_\_  
 29 Notary/Bar Roll No.: \_\_\_\_\_

30 THUS DONE AND PASSED by Purchaser, before me, Notary, and the

1 undersigned competent witnesses on this \_\_\_\_\_ day of \_\_\_\_\_,  
2 \_\_\_\_\_, in the city of \_\_\_\_\_, Louisiana.

3 WITNESSES: PURCHASER:  
4 [[NAME OF PURCHASER]

5 \_\_\_\_\_

6 Printed Name:

7 \_\_\_\_\_

8 Printed Name:

9 Name:

10 Title:

11 \_\_\_\_\_

12 NOTARY PUBLIC

13 Printed Name: \_\_\_\_\_

14 Notary/Bar Roll No.: \_\_\_\_\_ "

15

16 C. ~~The writing constituting the~~ **An act of** donation shall be sufficient **for**  
17 **purposes of this Section** if it is a writing in the following form:

18 "NON-WARRANTY DONATION

19 STATE OF LOUISIANA

20 PARISH OF \_\_\_\_\_

21 BE IT KNOWN, on the dates written below before the undersigned Notaries  
22 Public, duly commissioned and qualified in their respective parishes, personally  
23 came and appeared:

24 [NAME OF POLITICAL SUBDIVISION],

25 a political subdivision of the State of Louisiana, represented herein by  
26 \_\_\_\_\_, authorized by virtue of the attached Ordinance of [name of  
27 governing body for the political subdivision], hereinafter referred to as "Donor", who  
28 declared that:

29 Donor donates and delivers, without any warranty of title whatsoever, either  
30 express or implied, except for the warranty against eviction resulting from a prior

1 alienation by the political subdivision, but with full substitution and subrogation in  
2 and to all the rights and actions of warranty which Donor may have, to :

3 [NAME OF DONEE]

4 a \_\_\_\_\_, [for individuals, add marital status] whose  
5 permanent mailing address is \_\_\_\_\_, referred to as "Donee",  
6 all of the right, title and interest of the Donor in and to the property more fully  
7 described on Exhibit "A" attached hereto and made a part hereof, together with all  
8 appurtenances thereunto belonging or in any way appertaining, and all buildings and  
9 improvements located on the property, if any, collectively referred to as the  
10 "Property".

11 This donation is accepted by Donee.

12 Donee warrants and acknowledges to and agrees with Donor that Donee is  
13 accepting the property subject to any and all conditions and restrictions which may  
14 be required or recited in the attached ordinance.

15 Donor has been advised that the property donated can be used only for the  
16 purposes set forth in Article VII, Section 14(B) of the Louisiana Constitution.

17 The \_\_\_\_\_ ad valorem taxes are to be paid by Donee.

18 THUS DONE AND PASSED by Donor, before me, Notary, and the  
19 undersigned competent witnesses, on this \_\_\_\_\_ day of \_\_\_\_\_,  
20 \_\_\_\_\_, in the city of \_\_\_\_\_, Louisiana.

22 WITNESSES: DONOR: \_\_\_\_\_

23 [NAME OF POLITICAL SUBDIVISION]

24 \_\_\_\_\_

25 Printed Name:

26 \_\_\_\_\_

27 Printed Name:

28 Name:

29 Title:

30 \_\_\_\_\_

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NOTARY PUBLIC

Printed Name: \_\_\_\_\_

Notary/Bar Roll No.: \_\_\_\_\_

THUS DONE AND PASSED by Donee, before me, Notary, and the undersigned competent witnesses, on this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, in the city of \_\_\_\_\_, Louisiana.

WITNESSES: DONEE: \_\_\_\_\_

[NAME OF DONEE]

\_\_\_\_\_  
Printed Name:

\_\_\_\_\_  
Printed Name:

Name:

Title:

\_\_\_\_\_  
NOTARY PUBLIC

Printed Name: \_\_\_\_\_

Notary/Bar Roll No.: \_\_\_\_\_"

D. The provisions of R.S. 41:1338 shall not apply to the property being sold or donated in accordance with this Section.

E. A certified copy of the sale or donation shall be prima facie evidence of the regularity of all matters dealing with the sale or donation and the validity of the sale or donation **as reflected in the information contained therein.**

§2207.1. ~~Assignment~~ **Sale** of tax lien ~~certificate~~; authentication **recording**

Upon receipt of the price for the ~~assignment~~ **sale** of a tax lien ~~certificate~~ and the satisfaction of any terms or conditions required in the ordinance authorizing the ~~assignment~~, the ~~political~~ subdivision shall ~~authenticate the assignment of the tax lien certificate and file the assignment of the tax lien certificate~~ **sale, the political subdivision shall execute the sale of the tax lien and file the act of sale of the tax lien certificate** with the recorder of mortgages of the parish in which the property

1 is located.

2 §2208. Sale or donation of adjudicated property; sale of immovable property to

3 enforce a tax lien ~~certificate~~ held by a political subdivision; affidavit

4 A. Contemporaneously with or subsequent to the filing of the act of sale or

5 donation of adjudicated property or the sale of immovable property to enforce a tax

6 lien ~~certificate~~ held by a political subdivision, the ~~acquiring person, transferee or~~

7 his successors; or assigns shall file with the recorder of mortgages of the parish in

8 which the property is located an affidavit indicating how the tax sale parties or the

9 tax lien auction parties whose ~~interest the acquiring person, his successors, or assigns~~

10 ~~intends to be~~ interests have been or will be terminated were identified, how the

11 address of each ~~tax sale party or tax auction party~~ such person was obtained, how

12 the written notice was sent, the results of sending the written notice, and the dates of

13 publication. ~~The~~ For sales and donations of adjudicated property, the affidavit

14 shall also contain a statement of ~~the~~ any interest to which the purchaser or donee

15 takes subject. The recorder of mortgages shall index the affidavit under the names

16 of the owner filing the affidavit and each tax debtor, as mortgagors. The affidavit

17 shall be sufficient if it is in the following form:

"AFFIDAVIT  BY  [NAME OF AFFIANT]	UNITED STATES OF AMERICA  STATE OF LOUISIANA  PARISH OF _____
---	---

22 This affidavit shall be indexed under each of the following names as mortgagor:

23 (a) [Name of owner causing the filing of the affidavit]

24 (b) [Name of each tax debtor]

25 (c) [Names of other tax lien auction parties]

26 BE IT KNOWN, on the \_\_\_\_\_ day of \_\_\_\_\_ [MONTH], \_\_\_\_\_

27 [YEAR],

28 BEFORE ME, the undersigned notary public, duly qualified in and for the state and

29 parish aforesaid, and in the presence of the undersigned competent witness, PERSONALLY

30 CAME AND APPEARED:

1 \_\_\_\_\_ [name of affiant], major domiciliary of  
 2 the Parish of \_\_\_\_\_, State of Louisiana ("affiant"), who,  
 3 after being duly sworn, deposed and stated that on his personal knowledge:

4 1. Affiant personally examined [name of abstract] [title certificate] [the public  
 5 records] (the "abstract") affecting the following described immovable property located in the  
 6 Parish of \_\_\_\_\_, State of Louisiana (the "property"):

7 [Legal description of property]

8 2. A review of the abstract by the Affiant revealed the following persons or entities  
 9 with an interest in the property, which interest is listed beside the name:

Name	Interest in property	Recordation information

13 3. Affiant reviewed the documents listed in the abstract, the telephone book  
 14 published by [name of telephone book publisher] for the Parish of \_\_\_\_\_  
 15 dated for use until [date], and utilized all the resources under [list other examination  
 16 resources, including internet search engines, if any], and the search revealed the following  
 17 last known addresses for the persons listed in Item 2 above:

Name	Address

20 4. Affiant reviewed the records of the Louisiana Secretary of State and the secretary  
 21 of state of the states set forth by the names of the entities listed below, and the search  
 22 revealed the following addresses for the entities listed in Item 2 above:

Name	State	Address

26 5. Affiant caused to be sent a written notice notifying the persons or entities listed  
 27 in Item 2 above at the addresses listed in Items 3 and 4 above. A sample of the form of the  
 28 written notice is attached and satisfied R.S. 47:2206(A).

29 6. The method and results of the notifications set forth in Item 5 above are listed by  
 30 name and address as follows:

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Name	Method	Results

7. Notification was also published in [journal of general circulation for the political subdivision] on [list dates] [and was posted on the property]. The form of the publication is attached and satisfied R.S. 47:2206(B).

8. Pursuant to R.S. ~~47:2208(C)~~, **47:2207(A)(2) or 2208(C)**, as applicable, the following interests are cancelled, terminated, erased, or released, as applicable, only insofar as they affect the Property:

Name of interest holder	Name of instrument	Recordation information

THUS DONE AND PASSED on the day, month and year set forth above, in the presence of the undersigned competent witness, who have signed their names with affiant, and me, Notary, after reading of the whole.

WITNESSES: \_\_\_\_\_ AFFIANT: \_\_\_\_\_

Printed Name: \_\_\_\_\_ Printed Name: \_\_\_\_\_

Printed Name: \_\_\_\_\_

\_\_\_\_\_  
 NOTARY PUBLIC  
 Printed Name: \_\_\_\_\_  
 Notary/Bar Roll No.: \_\_\_\_\_ "

B. With respect to a sale **of adjudicated property**, the filing of the affidavit provided in Subsection A of this Section shall operate as a cancellation, termination, release, or erasure of record of all statutory impositions of all political subdivisions then due and owing, of all governmental liens, and of all interests, liens, mortgages, privileges, and other encumbrances recorded against the property sold and listed in the affidavit.

1 C. With respect to a donation **of adjudicated property**, the filing of the  
 2 affidavit provided for in Subsection A of this Section shall operate as a cancellation,  
 3 termination, release, or erasure of record of all statutory impositions of the donor  
 4 political subdivision, and all other interests, liens, mortgages, privileges, and other  
 5 encumbrances recorded against the property donated and listed in the affidavit,  
 6 except governmental liens and statutory impositions of political subdivisions other  
 7 than the donee political subdivision.

8 D. Upon filing of the affidavit, the recorder of mortgages ~~or the recorder of~~  
 9 ~~conveyances~~ shall treat and mark as canceled, terminated, released, or erased all of  
 10 those liens, privileges, mortgages, or other encumbrances canceled, terminated,  
 11 released, or erased under Subsection B or C of this Section, only insofar as they  
 12 affect the property.

13 E. The owner filing the affidavit shall be liable to and indemnify the recorder  
 14 of mortgages, ~~the recorder of conveyances~~, and any other person relying on the  
 15 cancellation, termination, release, or erasure by affidavit for any damages that they  
 16 may suffer as a consequence of such reliance if the recorded affidavit contains  
 17 materially false or incorrect statements that cause the recorder to incorrectly cancel,  
 18 terminate, release, or erase any interest listed in the affidavit. The recorder of  
 19 mortgages ~~and the recorder of conveyances~~ shall not be liable for any damages  
 20 resulting to any person or entity as a consequence of the cancellation, termination,  
 21 release, or erasure of any interest in compliance with this Section.

22 **F. If the sale or donation has the effect of terminating an interest**  
 23 **established by a filing in the conveyance records, the affidavit shall also be filed**  
 24 **in the conveyance records.**

25 §2209. Sale or donation to tax sale party or tax **lien** auction party

26 Notwithstanding any provision of law to the contrary, when a tax sale party  
 27 or tax **lien** auction party ~~participates, directly or indirectly, in a post-adjudication sale~~  
 28 ~~or donation, sale of immovable property to enforce a tax lien certificate held by a~~  
 29 ~~political subdivision, or assignment of a tax lien certificate,~~ **acquires an interest by**  
 30 **sale or donation pursuant to this Subpart,** it shall be treated as a redemption or

1 ~~termination of~~ **as an extinguishment of** the tax lien ~~certificate~~, and the tax sale party  
 2 or tax **lien** auction party shall be required to pay all taxes and costs in accordance  
 3 with all laws applicable to redemptions or terminations. ~~However, if~~ **If** the property  
 4 is redeemed or the tax lien ~~certificate~~ is ~~terminated~~ **extinguished pursuant to this**  
 5 **Section**, all mortgages, liens, privileges, and other encumbrances affecting the  
 6 property prior to the sale shall remain in full force and effect with the same validity  
 7 and priority as if the sale had not occurred.

8 \* \* \*

9 §2211. Disposition of proceeds ~~of sale of adjudicated property~~

10 The proceeds of ~~the sale of adjudicated property under prior law or the sale~~  
 11 ~~of immovable property to enforce a tax lien certificate held by a political subdivision~~  
 12 **exceeding a sale pursuant to this Subpart in excess of** the statutory impositions,  
 13 other governmental liens, costs of the sale, and other costs incurred by the political  
 14 subdivision in holding and maintaining the property shall be held by the political  
 15 subdivision for the benefit of persons holding an interest in the property for a period  
 16 of one year from the date that notice is sent as provided by this Section. No later than  
 17 thirty days after the date of the sale, the political subdivision shall notify each tax  
 18 **lien** auction party of the excess funds being held for the benefit of persons holding  
 19 an interest in the property. Any person holding an interest in the property may submit  
 20 an application to receive that person's portion of the proceeds by submitting an  
 21 affidavit to the political subdivision asserting the facts necessary to prove their  
 22 interest in the property and the proportion of the proceeds to which they are entitled.  
 23 If no application to receive the excess bid is received timely, the excess bid shall  
 24 revert to the selling political subdivision.

25 \* \* \*

26 PART V. ~~TERMINATION~~ **EXTINGUISHMENT** OF LIEN

27 SUBPART A. GENERAL PROVISIONS

28 \* \* \*

29 §2241.1. Redemptions ~~made~~ **of tax sales held** prior to January 1, 2026

30 **A.** Redemptions for tax sales ~~which occurred or tax certificates issued prior~~

1 to January 1, 2026, shall be made in accordance with the law in effect on December  
2 31, 2025.

3 **B.(1)** For properties adjudicated to the state for tax years 1880 through 1973,  
4 redemptions shall be made through the register of the state land office.

5 **(2) For property adjudicated to the state for nonpayment of taxes for**  
6 **years 1880 through 1973, any person may redeem the property in the name of**  
7 **the tax debtor, subject to any encumbrance placed on the property by the state,**  
8 **until such time as the state transfers the property.**

9 §2242. Person entitled to ~~terminate~~ **extinguish**

10 Any person may cause a tax lien ~~certificate~~ to be ~~terminated~~ **extinguished**.

11 Except as necessary to allow the termination price to be considered a debt of the  
12 bankruptcy estate, neither a tax lien certificate holder nor a person causing a tax lien  
13 ~~certificate~~ to be ~~terminated~~ **extinguished** shall qualify as a creditor in the tax debtor's  
14 succession or business reorganization, liquidation, or receivership.

15 §2243. Termination payments

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

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

20 (2) The tax collector shall remit the termination price to the certificate holder  
21 no later than thirty days after receipt of the termination price.

22 **A.(1) Except as otherwise provided in Subsection C of this Section, a tax**  
23 **lien shall be extinguished by payment of the termination price to the tax**  
24 **collector of the appropriate political subdivision.**

25 **(2) Upon receipt of the termination price, the tax collector shall do each**  
26 **of the following:**

27 **(a) Notify the terminating party of the existence of any additional tax lien**  
28 **certificates within the tax collector's authority that remain outstanding on the**  
29 **property.**

30 **(b) Remit the termination price to the tax lien certificate holder within**

1 thirty days.

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

3 (a) ~~The statutory impositions together with interest at a rate of one percent~~  
4 ~~per month from the day after the due date to the date of the tax lien auction~~ The face  
5 value of the tax lien certificate.

6 (b) ~~A penalty at the rate of five percent calculated on the statutory~~  
7 ~~impositions~~ Any penalty assessed in accordance with the provisions of R.S.  
8 47:2127.

9 (c) ~~The costs related to the auction and required notices incurred by the tax~~  
10 ~~collector.~~

11 (d) ~~The cost of preparing and recording the tax lien certificate.~~

12 (e) ~~The cost of preparing and recording the termination certificate.~~

13 (f)(d) ~~Interest calculated on the amount paid at the tax lien auction at the rate~~  
14 ~~established at auction, or in the case of a tax lien certificate issued in the name of the~~  
15 ~~political subdivision, interest calculated on the amount that would have been due at~~  
16 ~~the tax lien auction at the rate of one percent per month on a noncompounding basis~~  
17 face value of the tax lien certificate in accordance with the provisions of R.S.  
18 47:2154(F).

19 (g)(e) ~~The costs incurred by the tax lien certificate holder related to~~  
20 ~~post-auction notices in an amount not to exceed five hundred dollars, provided that~~  
21 ~~an affidavit was submitted to the tax collector in accordance with R.S. 47:2156 prior~~  
22 ~~to the termination payment being made.~~

23 (f) Any amounts owed to the tax lien certificate holder pursuant to R.S.  
24 47:2160.1 for subsequent parish or municipal statutory impositions, interest,  
25 and penalty.

26 (2) ~~If the certificate holder has paid subsequent statutory impositions for the~~  
27 ~~subject property, the termination price shall also include the amount of the~~  
28 ~~subsequent statutory impositions, together with any applicable penalty, interest, and~~  
29 ~~costs that may have accrued pursuant to this Part.~~

30 (3)(a)(2)(a) ~~If the certificate holder has caused any tax lien certificates~~ liens

1 outstanding on the subject property to be ~~terminated~~ **extinguished** and such  
 2 ~~terminated tax lien certificate~~ **the tax lien** would not be preempted pursuant to R.S.  
 3 47:2155(C), the amount of ~~such~~ **the** termination payments shall be included in the  
 4 termination price, together with interest on the amount of the termination payments  
 5 at the rate stated in the certificate calculated on a noncompounding basis.

6 (b) A certificate holder who ~~terminates~~ **extinguishes** a tax lien ~~certificate~~ in  
 7 accordance with Subparagraph (a) of this Paragraph shall notify the tax collector at  
 8 the time of the ~~termination~~ **payment** of his status as the certificate holder. ~~Interest~~  
 9 ~~shall not accrue pursuant to Subparagraph (a) of this Paragraph if~~ **If** the certificate  
 10 holder fails to satisfy the requirements of this Subparagraph **the certificate holder**  
 11 **shall not be entitled to recover as part of the termination price the amounts**  
 12 **specified in Subparagraph (a) of this Paragraph.**

13 **(3)(a) The tax collector shall not be required to accept partial payment**  
 14 **of the termination price due for a given tax lien certificate.**

15 ~~(4)(a) The~~ **(b) Notwithstanding the provisions of Subparagraph (a) of this**  
 16 **Paragraph, the** tax collector shall not refuse to accept payment of the termination  
 17 price due for an outstanding tax lien on the basis that one or more additional tax lien  
 18 certificates or unsold statutory impositions remain outstanding with respect to the  
 19 subject property.

20 ~~(b)(c)~~ If there are multiple tax lien certificates outstanding with respect to the  
 21 subject property and the amount paid to terminate is less than the amount necessary  
 22 to ~~terminate~~ **extinguish** all ~~terminable tax lien certificates~~ **liens** outstanding, the tax  
 23 collector shall apply the amount paid as directed by the payor or, if not directed by  
 24 the payor, to the oldest ~~terminable tax lien certificate~~ outstanding.

25 \* \* \*

26 §2244. Additional payments to political subdivision

27 The termination payment shall include the actual costs incurred by the  
 28 political subdivision for preparation of the tax lien certificate, provision of the notice  
 29 of the auction, provision of any post-auction notice, and recording costs. However,  
 30 the ~~total~~ reimbursable costs **pursuant to this Section** shall not exceed three hundred

1 dollars, exclusive of filing and recording fees.

2 §2245. Termination of ~~tax lien~~ certificate

3 Upon payment of all amounts due **to extinguish a tax lien** pursuant to R.S.  
4 47:2243 and 2244, the tax collector shall issue a termination certificate in the name  
5 of the tax debtor and file the termination certificate in the appropriate mortgage  
6 records. Upon receipt of the termination certificate, the recorder of mortgages shall  
7 mark the tax lien certificate or tax lien certificates cancelled. The termination  
8 certificate shall be sufficient if it is in the following form:

9 \* \* \*

10 SUBPART B. ~~PROPERTY RECEIVING NO BID~~

11 **TAX LIENS HELD BY A POLITICAL SUBDIVISION**

12 §2246. Right to ~~purchase~~ **sell** a tax lien certificate ~~issued to the~~ **held by** a political  
13 subdivision

14 ~~For property receiving no bid, any person may purchase a tax lien certificate~~  
15 ~~issued to the political subdivision from the political subdivision and on the terms and~~  
16 ~~conditions established by the political subdivision and file an action as a certificate~~  
17 ~~holder pursuant to R.S. 47:2266.1. On the terms and conditions established by the~~  
18 ~~political subdivision, any person may purchase from a political subdivision a tax~~  
19 ~~lien evidenced by a tax lien certificate issued in favor of and held by the political~~  
20 ~~subdivision. A person who purchases a tax lien pursuant to this Section shall~~  
21 ~~have the same rights as any other tax lien certificate holder pursuant to this~~  
22 ~~Chapter.~~

23 §2247. Termination **Extinguishment** of tax lien certificate ~~issued to~~ **held by**  
24 political subdivisions; ~~additional payments~~

25 A. The person ~~terminating~~ **extinguishing** a tax lien certificate issued to **held**  
26 **by** a political subdivision **or redeeming property adjudicated to a political**  
27 **subdivision** shall pay the termination price and **or redemption price, as applicable,**  
28 **together with the** actual costs incurred by the political subdivision for all certified  
29 mail or commercial carrier, publication of notice, or personal services of notices in  
30 complying with the applicable provisions of law, including, without limitation,

1 determination of tax lien auction parties or tax sale parties and the notification of  
2 such persons of the subsequent transaction as allowed by law.

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

7 PART VI. PROCEDURES TO ENFORCE TAX LIEN CERTIFICATE

8 \* \* \*

9 §2266.1. Procedure to recognize amounts due under tax lien certificate

10 A.(1) Upon the expiration of the later of three years from recordation of the  
11 tax lien certificate, or the tax sale certificate if R.S. 47:2201(B) is applicable, or  
12 ~~one hundred eighty days~~ six months after providing the notices required by R.S.  
13 47:2156, a certificate holder may, by verified petition, institute in a court of  
14 competent jurisdiction, as determined by the value of the immovable property  
15 described and not by the value of the delinquent obligation, an ordinary proceeding  
16 ~~against each owner of the property seeking recognition of the amounts due to the~~  
17 ~~certificate holder~~ delinquent obligation and the lien and privilege evidenced by the  
18 tax lien certificate. The petition shall name as a defendant each owner of the  
19 property shown in the conveyance records.

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

24 (3) At the time of filing, the petitioner shall send a copy of the petition to the  
25 tax collector and file a notice of pendency of action with the recorder of mortgages  
26 of the parish in which the property is located. The notice of pendency of action shall  
27 preserve the effect of the certificate as a tax lien on the property described therein  
28 during the pendency of the action, ~~notwithstanding R.S. 47:2155(C).~~

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

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

2 (a) Petitioner is a certificate holder of a tax lien recorded in the mortgage  
3 records of this parish.

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

6 (c) At least ~~one hundred eighty days~~ **six months** have passed since the  
7 transmission of notices as required by R.S. 47:2156.

8 (d) The attached tax lien certificate was issued for the collection of **the**  
9 delinquent ~~obligations~~ **obligation for payment of statutory obligations** on the  
10 property described.

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

13 (f) The amount of the **delinquent** obligation secured by the lien as evidenced  
14 by the **tax lien certificate, the** statement of tax collector, and the affidavit of costs  
15 incurred executed by the certificate holder.

16 (g) **The amount secured by any privilege held by the petitioner pursuant**  
17 **to R.S. 47:2158.**

18 (h) The petitioner is entitled to recover court costs and reasonable attorney  
19 fees incurred in prosecution of the action.

20 (6) Except for good cause shown, the recoverable amount of attorney fees  
21 shall not exceed the greater of twenty-five percent of the total amount sought to be  
22 collected as specified in Subparagraph (5)(f) of this ~~Paragraph~~ **Subsection** or two  
23 thousand five hundred dollars.

24 \* \* \*

25 D.(1) Until close of business on the thirtieth day following the date on which  
26 the last party was served, or the next ~~business day~~ **that is not a legal holiday** if the  
27 thirtieth day is a legal holiday, any person may cause the tax lien ~~certificate~~ to be  
28 ~~terminated~~ **extinguished** by delivering the termination price to the tax collector. For  
29 purposes of determining costs incurred by the tax lien certificate holder to be  
30 included in the termination price, the affidavit of costs shall be determinative unless

1 an order or judgment of the court states otherwise. The tax collector shall not be  
2 liable to any person for any error in calculation of the termination price.

3 ~~(2) After the period described in Paragraph (1) of this Subsection, the tax lien~~  
4 ~~certificate may be terminated only by the court or the tax lien certificate holder.~~  
5 Nothing in this provision shall prohibit the tax collector from cancelling any tax lien  
6 certificate improperly issued. **After the period described in Paragraph (1) of this**  
7 **Subsection has expired, the following rules shall apply:**

8 **(a) The tax lien certificate holder may file a motion for judgment**  
9 **recognizing the tax lien and any privilege arising under R.S. 47:2158.**

10 **(b) The tax collector shall no longer accept any attempted termination**  
11 **payments, and the tax lien shall be extinguished only pursuant to Paragraph (3)**  
12 **of this Subsection. Nothing in this provision shall prohibit the tax collector from**  
13 **cancelling any tax lien certificate in accordance with other applicable provisions**  
14 **of law.**

15 (3) ~~Any~~ **At any time prior to a judicial sale pursuant to R.S. 47:2267, any**  
16 person holding an interest in the property which ~~that~~ may be terminated by the  
17 enforcement of the ~~tax~~ lien and ~~privilege evidenced by the tax lien certificate may~~  
18 ~~terminate the tax lien by filing~~ **may file** a contradictory motion for the court to set  
19 the termination price. **No later than thirty days after the motion is filed, the court**  
20 **shall enter an order fixing the termination price in accordance with R.S.**  
21 **47:2243 ordering the mover to remit the full termination price no more than**  
22 **thirty days following the signing of the order by either depositing the full**  
23 **termination price into the registry of the court or delivering the full termination**  
24 **price to the certificate holder** and ~~direct~~ **directing** the clerk of court to terminate  
25 the tax lien certificate; upon deposit of the termination price in the registry of the  
26 court or delivery of the termination price to the certificate holder. ~~The court shall fix~~  
27 ~~the amount of the termination price within thirty days of filing of the motion.~~ **For**  
28 **purposes of this Paragraph, the termination price shall include the amount**  
29 **secured by any privilege held by the petitioner pursuant to R.S. 47:2158.**

30 (4) Any penalty that has become final pursuant to R.S. 47:2158.1 or 2231.1

1 that remains unpaid at the time that an action pursuant to this Section is filed may be  
2 enforced by subtracting the amount of the penalty from the termination price due.

3 E. A judgment rendered in favor of the plaintiff shall be in rem only. The  
4 judicial mortgage created by the recordation of the judgment shall affect only the  
5 property described in the petition and shall ~~prime~~ **be preferred to** all other liens,  
6 privileges, mortgages, and other encumbrances of any nature, ~~whatsoever~~ regardless  
7 of when **recorded, except those listed in R.S. 47:2268(B).**

8 §2267. Procedure to enforce ~~tax~~ lien ~~and privilege~~; proceeds of judicial sale

9 A. ~~A~~ **Except as otherwise provided in this Section and R.S. 47:2268, a**  
10 judgment **rendered** in favor of the tax lien certificate holder in an action brought  
11 pursuant to R.S. 47:2266.1 ~~may be enforced by a writ of fieri facias directing the~~  
12 ~~seizure and sale of the property described in the judgment pursuant to~~ **shall be**  
13 **executed by a writ of fieri facias in accordance with the provisions of Title II of**  
14 **Book IV of the** Code of Civil Procedure, Article 2291 et seq. ~~The procedure for~~  
15 ~~enforcement of a judgment pursuant to a writ of fieri facias pursuant to those articles~~  
16 ~~shall apply to the procedure to enforce the lien evidenced by a tax lien certificate.~~

17 B. **A judicial sale for the execution of a judgment rendered pursuant to**  
18 **R.S. 47:2266.1 shall be subject to the following rules:**

19 **(1)** The winning bidder shall deliver the price of the judicial sale to the  
20 sheriff. After deducting the costs of the sale and any commission due, the sheriff  
21 shall distribute the proceeds in the following order:

22 ~~(1)(a)~~ **(a)** To the plaintiff certificate holder for the payment of the judgment plus  
23 judicial interest through the date of sale and reasonable costs and attorney fees  
24 incurred in relation to the judicial sale.

25 ~~(2)(b)~~ **(b)** To the holders of **any other** tax lien certificates that **certificate**  
26 **holders whose rights** have not preempted for the termination price.

27 ~~(3)(c)~~ **(c)** To holders of recorded mortgages, liens, and privileges to satisfy each  
28 claim.

29 ~~(4)(d)~~ **(d)** To each owner in accordance with their interest.

30 ~~C-(2)~~ Distribution of the judgment amount to the plaintiff tax lien certificate

1 holder shall be made immediately following the sale, regardless of any dispute that  
 2 arises between other parties over allocation of the surplus sale proceeds. Disputes  
 3 over the surplus proceeds shall not delay the issuance of the sheriff's deed to the  
 4 winning bidder.

5 ~~D-(3)~~ If any of the proceeds are not able to be delivered, they shall be  
 6 deposited in the registry of the court in which the original action was brought. The  
 7 cost of causing the deposit shall be deducted from the funds being deposited. If the  
 8 surplus proceeds are not claimed within one year, they shall be subject to the  
 9 Uniform Unclaimed Property Act of 1997, R.S. 9:151 et seq.

10 §2268. Effect of judicial sale

11 ~~A. The judicial sale~~ **Except as otherwise provided in Subsection B of this**  
 12 **Section, a judicial sale pursuant to R.S. 47:2267** shall terminate all interests in the  
 13 immovable property, ~~except the following, if filed prior to the tax lien certificate:~~

14 **B. The rights and obligations established or created by the following**  
 15 **written instruments affecting immovable property shall not be terminated**  
 16 **pursuant to this Chapter to the extent the interests remain effective against**  
 17 **third persons and are filed with the appropriate recorder prior to the**  
 18 **recording of the tax lien certificate:**

19 (1) Building restrictions, condominium declarations, or other common  
 20 ownership interest regimes.

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

23 (3) Immobilizations of ~~manufactured~~ **factory-built** homes.

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

26 (5) Levee or drainage projects 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,  
 30 and the United States.

1 (6) Mineral rights.

2 (7) Pipeline servitudes.

3 (8) Predial servitudes.

4 Section 2. The heading of Part III of Chapter 5 of Subtitle III of Title 47 of the  
5 Louisiana Revised Statutes of 1950, R.S. 47:2145(E), the heading of Part IV of Chapter 5  
6 of Subtitle III of Title 47 of the Louisiana Revised Statutes of 1950, 2205, the heading of  
7 2207 and (A), the introductory paragraph of (B), the introductory paragraph of (C), and (E)  
8 are hereby amended and reenacted read as follows:

9 PART III. TAX COLLECTION SALES AND REDEMPTIONS

10 SUBPART A. MOVABLE PROPERTY

11 \* \* \*

12 §2145. Movable property; additional sanction for tax collection

13 \* \* \*

14 E. All movable property sold ~~at tax sales~~ for the collection of delinquent  
15 taxes shall be immediately delivered without the right of redemption into actual  
16 possession of the purchaser by the tax collector, who shall have full authority and  
17 power to make all the seizures necessary to take and deliver such actual possession.

18 \* \* \*

19 PART IV. ~~ADJUDICATED PROPERTY~~ TAX LIENS HELD

20 BY A POLITICAL SUBDIVISION

21 \* \* \*

22 §2205. Donations of adjudicated property

23 The governing body of a political subdivision may by ordinance allow the  
24 donation of any identified adjudicated property to any person to the extent allowed  
25 by the Louisiana Constitution of Louisiana. The donated property ~~can~~ may be used  
26 only for purposes allowed by the Louisiana Constitution of Louisiana.

27 \* \* \*

28 §2207. ~~Sale~~ Act of sale or donation ~~of adjudicated property; authentication~~  
29 recording; form

30 A. At any time after the expiration of the sixty-day or six-month periods, as

1 applicable, set forth in R.S. 47:2206(A) and (B), and, if applicable, upon the  
 2 satisfaction of any terms or conditions required in the ordinance authorizing the sale  
 3 or donation, the ~~acquiring person~~ **transferee of the property**, or his successors and  
 4 assigns, may send to the political subdivision a written notice requesting that the  
 5 political subdivision ~~authenticate~~ **execute** a sale or donation. The political  
 6 subdivision shall ~~authenticate~~ **execute** the sale or donation within ten days from the  
 7 date of the request or as soon thereafter as ~~practical~~ **practicable**. The ~~acquiring~~  
 8 ~~person~~ **transferee** shall ~~be responsible for filing~~ **file** the **act of** sale or donation **for**  
 9 **recording in the conveyance records of the parish in which the property is**  
 10 **located** and **shall be responsible for the** payment of all filing fees. The only  
 11 warranty owed by the political subdivision shall be a warranty against eviction  
 12 resulting from a prior alienation by the political subdivision. Otherwise, all sales and  
 13 donations shall be without warranty, either expressed or implied, even as to return  
 14 or reduction of the purchase price, including without limitation the warranty against  
 15 redhibitory defects or vices and the warranty that the thing sold is reasonably fit for  
 16 its ordinary purpose or the ~~acquiring person's~~ **transferee's** intended or particular  
 17 purpose. These waivers or exclusions of warranties shall be self-operative regardless  
 18 of whether the waivers or exclusions are contained in the act of sale or donation, and  
 19 regardless of whether they are clear and unambiguous, and regardless of whether  
 20 they are brought to the attention of the ~~acquiring person~~ **transferee**. This provision  
 21 supersedes the requirements of any other law.

22 B. The ~~writing constituting the~~ **act of** sale shall be sufficient if it is a writing  
 23 in the following form:

24 \* \* \*

25 C. The ~~writing constituting the~~ **act of** donation shall be sufficient if it is a  
 26 writing in the following form:

27 \* \* \*

28 E. A certified copy of the **act of** sale or donation shall be prima facie  
 29 evidence of the regularity of all matters dealing with the sale or donation and the  
 30 validity of the sale or donation.

1 Section 3. R.S. 47:2153.1 as enacted by Section 1 of Act 774 of the 2024 Regular  
2 Session of the Legislature of Louisiana is hereby repealed.

3 Section 4. The Louisiana State Law Institute is hereby directed to redesignate R.S.  
4 47:2140 entitled "Time period in which to conduct sales of movable property for the  
5 collection of delinquent taxes" as amended in this Act as R.S. 47:2141, to redesignate  
6 existing R.S. 47:2141, entitled "Movable property; notice of delinquency" as R.S. 47:2142,  
7 to redesignate existing R.S. 47:2142 entitled "Movable property; seizure and sale" as R.S.  
8 47:2143, to redesignate existing R.S. 47:2143 entitled "Movable property; procedure when  
9 removed from parish or municipality before payment" as R.S. 47:2144, to redesignate  
10 existing R.S. 47:2144 entitled "Movable property; summary seizure to secure payment" as  
11 R.S. 47:2145, to redesignate existing R.S. 47:2145 entitled "Movable property; additional  
12 sanction for tax collection" as R.S. 47:2146, to redesignate existing R.S. 47:2146 entitled  
13 "Movable property; tax debtors' rights" as R.S. 47:2147, and to redesignate existing R.S.  
14 47:2147 entitled "Movable property; payment of taxes by party taking possession" as R.S.  
15 47:2148.

16 Section 5. This Act shall apply to all taxable periods beginning on or after January  
17 1, 2026.

18 Section 6. This Act shall become effective on January 1, 2026; if vetoed by the  
19 governor and subsequently approved by the legislature, this Act shall become effective on  
20 the day following such approval by the legislature or January 1, 2026, whichever is later.

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

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

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

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