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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Senate Legislative Services. The keyword, summary, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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SB 191 Engrossed

DIGEST  
2026 Regular Session

Miller

Present law allows political subdivisions to adopt ordinances which convert title to adjudicated property held by the political subdivision to a tax lien certificate issued to the political subdivision.

Proposed law clarifies a tax lien certificate is issued in favor of the political subdivision and otherwise retains present law.

Present law provides that for purposes of procedure to recognize amounts due under the tax lien certificate, the period of adjudication may include the three-year period required for the tax lien certificate.

Proposed law clarifies that the period of adjudication may include the three-year period required for the tax lien certificate for purposes of a public sale of immovable property for the enforcement of a tax lien held by a political subdivision.

Present law provides that if the conversion occurs after three years from the recordation of the adjudication with the recorder of conveyances of the parish in which the property is located, the property may be sold after complying with present law notice requirements.

Proposed law provides that if the ordinance is adopted more than three years after the recordation of the adjudication with the recorder of conveyances of the parish where the property is located, enforcement of the tax lien may commence immediately after the tax lien certificate is recorded and any other requirements imposed by present law and the ordinance have been satisfied.

Present law provides that following the sale or donation of adjudicated property, the acquiring person may send the political subdivision a written notice requesting that the political subdivision authenticate the sale or donation.

Proposed law changes the terminology from acquiring person to transferee and from authenticate to execute and otherwise retains present law.

Present law requires the transferee to file the act of sale or donation and pay all filing fees.

Proposed law clarifies that the act of sale or donation is required to be filed for recordation in the conveyance records of the parish where the property is located and otherwise retains present law.

Present law allows a certificate holder to institute an ordinary proceeding seeking recognition of the delinquent obligation and the lien and privilege evidenced by the tax lien certificate upon the

expiration of the later of the following:

- (1) Three years from recordation of the tax lien certificate;
- (2) Three years from the recordation of the tax sale certificate; or
- (3) Six months after providing the notices required by present law.

Proposed law allows a certificate holder to institute an ordinary proceeding seeking recognition of the delinquent obligation and the lien and privilege evidenced by the tax lien certificate at the later of the following:

- (1) Either the expiration of three years from recordation of the tax lien certificate or from recordation of the tax sale certificate whichever is applicable; or
- (2) Expiration of six months from compliance with the notice requirements of present law.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Amends R.S. 47:2201(B), 2207(A) and (E), and 2266.1(A)(1); repeals R.S. 47:2207 as amended and reenacted by §2 of Act No. 411 of the 2025 RS)