

2026 Regular Session

HOUSE CONCURRENT RESOLUTION NO. 35

BY REPRESENTATIVE WYBLE

A CONCURRENT RESOLUTION

To urge and request the Louisiana State Law Institute to study and recommend legislation to expedite the sale of tax-delinquent property that has been adjudicated for extended periods of time to parties that will rehabilitate the property and report its findings and recommendations to the legislature no later than January 1, 2027.

WHEREAS, the failure to pay ad valorem taxes on property may result in certain legal actions being taken by a taxing authority for collection of ad valorem taxes; and

WHEREAS, prior to January 1, 2026, Louisiana utilized a "hybrid" system for the sale of tax-delinquent property, which authorized the sale of the tax-delinquent property for nonpayment of ad valorem taxes by a taxing authority, but granted the delinquent taxpayer a right of redemption for three years after the date of recordation of the tax sale; and

WHEREAS, the "hybrid" system for the sale of tax-delinquent property often resulted in unfairness, inefficiency, and a lack of clarity in tax sales, giving rise to costly and complex litigation and necessitating numerous revisions to laws concerning the tax sale system; and

WHEREAS, through legislation enacted in the 2024 and 2025 Regular Sessions of the Legislature, the legislature replaced the "hybrid" system for the sale of tax-delinquent property with a tax lien system, which took effect on January 1, 2026; and

WHEREAS, the tax lien system authorizes a local taxing authority to sell a tax lien against the tax-delinquent property to a person for the amount of taxes owed, with the delinquent taxpayer having three years from the recordation of the tax lien certificate to pay the taxes and extinguish the tax lien; and

WHEREAS, notwithstanding reforms in the tax sale process, instances of local governments adjudicating tax-delinquent property for long periods of time result in the withdrawal of the property from commerce; and

WHEREAS, the citizens of Louisiana would benefit from a revised tax sale process that more efficiently reintroduces tax-delinquent property into commerce, particularly for parties who will subsequently rehabilitate and add value to the property; and

WHEREAS, to promote rehabilitation of tax-delinquent property and to expedite the reintroduction of tax-delinquent property into commerce, the Louisiana State Law Institute should study the feasibility of expediting the sale of tax-delinquent property that has been adjudicated for extended periods of time to parties that will rehabilitate the property; and

WHEREAS, such study should include recommended revisions to the state constitution and laws as may be necessary in the form of specific proposed legislation.

THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby urge and request the Louisiana State Law Institute to study and recommend legislation to expedite the sale of tax-delinquent property that has been adjudicated for extended periods of time to parties that will rehabilitate the property and report its findings and recommendations to the legislature no later than January 1, 2027.

BE IT FURTHER RESOLVED that a copy of this Resolution be transmitted to the director of the Louisiana State Law Institute.

BE IT FURTHER RESOLVED that the Louisiana State Law Institute shall submit one print copy and one electronic copy of any report produced pursuant to this Resolution to the David R. Poynter Legislative Research Library pursuant to R.S. 24:772.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE