
The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Danielle Clapinski.

SB 175 Original

DIGEST
2024 Regular Session

Luneau

Present Constitution prohibits the forfeiture of property for nonpayment of taxes. However, when the year in which taxes are due expires, the collector is required with notice of delinquency to the taxpayer and without suit to advertise the property on which the taxes are due for sale. Advertisement shall be published in the official journal of the parish or municipality or as provided by law for sheriff's sales.

Proposed Constitution retains present constitution and authorizes a political subdivision to issue a lien and privilege on the property on which the ad valorem taxes or other impositions are assessed in order to secure payment of the ad valorem taxes and other impositions. The tax collector issues a tax lien certificate identifying the holder of the right to receive payment of the unpaid ad valorem taxes and other impositions. The tax lien certificate and the rights which it evidences shall be transferable at will and without consent of the property owner. Proposed constitution provides that interest accrues at a rate not to exceed 1% per month on a noncompounding basis and that the penalty shall not exceed 5%.

Present Constitution provides that property sold in a tax sale is redeemable for three years after the date of recordation of the tax sale, by paying the price given, including costs, 5% penalty thereon, and interest at the rate of 1% per month until redemption.

Proposed Constitution repeals present constitution and authorizes the satisfaction of unpaid taxes and termination of the tax lien and privilege. The obligation to pay unpaid ad valorem taxes and other impositions are satisfied by paying the amount due as provided by law, and upon satisfaction of the delinquent obligation, the lien and privilege securing the payment of the ad valorem taxes and other impositions is terminated.

Present Constitution provides that no sale of property for taxes is to be set aside for any cause, except on proof of payment of the taxes prior to the date of the sale, unless the proceeding to annul is instituted within six months after service of notice of sale. A notice of sale is not be served until the final day for redemption has ended and must be served within five years after the date of the recordation of the tax deed if no notice is given.

Proposed Constitution repeals present constitution and provides that a tax lien certificate may be annulled as established by law.

Present Constitution provides that the manner of notice and form of proceeding to quiet tax titles are as provided by law.

Proposed Constitution repeals present constitution and authorizes the enforcement of tax lien

certificates. Provides that no action to enforce a tax lien certificate may be filed less than three years after recordation of the tax lien certificate. Further provides procedures to enforce a tax lien certificate are as provided by law.

Specifies submission of the amendment to the voters at the statewide election to be held on November 5, 2024.

(Amends Const. Art. VII, Sec. 25)