

2024 Regular Session

SENATE BILL NO. 504 (Substitute of Senate Bill No. 286 by Senator Luneau)

BY SENATOR LUNEAU

TAX/AD VALOREM. Provides relative to the assessment, payment and collection of ad valorem taxes. (See Act)

1 AN ACT

2 To amend and reenact R.S. 47:1993, 2058, the headings of Chapter 5 and Part I of Subtitle

3 III of Title 47 of the Louisiana Revised Statutes of 1950, R.S. 47:2122, 2124, 2126,

4 2127, 2130, 2132 through 2137, 2151, 2153 through 2156, 2158 through 2160, 2162,

5 2163, 2201, 2202(A), 2203, 2204, 2211, Part V of Chapter 5 of Subtitle III of Title

6 47 of the Louisiana Revised Statutes of 1950, to be comprised of R.S. 47:2241

7 through 2247, the headings of Part VI and Subpart A of Chapter 5 of Subtitle III of

8 Title 47 of the Louisiana Revised Statutes of 1950, to enact R.S. 47:2127.1, 2140,

9 2151.1, 2160.1, 2164, 2206(D), 2207.1, 2241.1, 2266.1, 2267, 2268, and 2269 and

10 to repeal R.S. 47:2121, 2123, 2128, 2131, 2152, 2157, 2161, 2196, 2197, 2266 and

11 2271 through 2280, relative to the assessment, payment and allocation of ad valorem

12 taxes; to provide for the preparation and filing of tax rolls; to provide for payment

13 of taxes and sale of property for delinquent taxes; to provide for definitions; to

14 provide for interest, penalties, liens and privileges; to provide relative to tax lien

15 auctions; to provide for tax lien certificates and processes related thereto; to repeal

16 provisions related to tax sales of property and redemption of tax liens, the

17 adjudication of property, and procedures to quiet title; to provide for effectiveness;

1 and to provide for related matters.

2 Be it enacted by the Legislature of Louisiana:

3 Section 1. 47:1993, 2058, the headings of Chapter 5 and Part I of Subtitle III of Title
4 47 of the Louisiana Revised Statutes of 1950, R.S. 47:2122, 2124, 2126, 2127, 2130, 2132
5 through 2137, 2151, 2153 through 2156, 2158 through 2160, 2162, 2163, 2201, 2202(A),
6 2203, 2204, 2211, Part V of Chapter 5 of Subtitle III of Title 47 of the Louisiana Revised
7 Statutes of 1950, to be comprised of R.S. 47:2241 through 2247, the headings of Part VI and
8 Subpart A of Chapter 5 of Subtitle III of Title 47 of the Louisiana Revised Statutes of 1950,
9 are hereby amended and reenacted and R.S. 47:2127.1, 2140, 2151.1, 2160.1, 2164,
10 2206(D), 2207.1, 2241.1, 2266.1, 2267, 2268 and 2269 are hereby enacted to read as
11 follows:

12 §1993. Preparation and filing of rolls by assessor

13 A.(1) ~~As soon as~~ **After** the assessment lists have been approved by the parish
14 governing authorities as boards of reviewers, the assessors shall prepare the
15 **assessment tax** rolls in ~~triplicate~~ **duplicate** after which one copy shall be delivered
16 to the tax collector; **and** one copy **submitted** to the Louisiana Tax Commission, ~~one~~
17 ~~copy to the recorder of mortgages, and two copies~~ **for approval. The assessor shall**
18 **also submit one copy** of the grand recapitulation sheet to the legislative auditor.

19 (2) If an assessor uses electronic data processing equipment to prepare the
20 assessment rolls, the assessment data produced shall be made available upon request
21 in a useable electronic media. The assessors shall prepare any such electronic
22 assessment roll made available to tax collectors in American Standard Code for
23 Information Interchange (A.S.C.I.I.) **or some other mutually agreed upon format,**
24 and may charge the tax collector a fee for preparing such information. This fee shall
25 not exceed the actual cost of reproducing a copy of the assessment data in a useable
26 electronic media and may be based upon the amount of data reproduced, any costs
27 associated with converting to A.S.C.I.I. **or other format,** the amount of time
28 required to reproduce the data, and any office supplies utilized in compiling and
29 reproducing the data.

1 (3) The assessors shall prepare ~~said~~ **the** rolls by parish, school board, police
2 jury, levee district, special district and by any other recipients of ad valorem taxes,
3 except by municipality. If any municipality requests ~~such~~ a **tax** roll, the assessor
4 shall be required to prepare ~~such a~~ **that tax** roll; however, the assessor's salary and
5 expense fund shall be reimbursed by the municipality in accordance with R.S.
6 47:1993.1(C).

7 (4) If any municipality prepares its own tax rolls and assessment lists, upon
8 approval of these ~~rolls and/or~~ **assessment** lists by the parish governing authorities
9 as boards of reviewers, each municipality shall prepare and submit **a municipal tax**
10 **roll** to the Louisiana Tax Commission and **submit to** the legislative auditor an
11 annual statement of its millage rates and assessed valuation of property within its
12 respective jurisdiction.

13 B. The assessors of the parishes of this state shall not ~~file~~ **deliver** and deposit
14 with the tax collector of their respective parishes the ~~assessment~~ **tax** rolls of any
15 current year until the collector ~~shall present~~ **presents** a receipt or quietus from the
16 auditor and the parish governing authority that all state and parish taxes assessed on
17 the ~~rolls~~ **roll** of the preceding year have been paid or accounted for. If the tax
18 collector is unable to present this receipt or quietus, the assessor shall immediately
19 notify the auditor, the governing authority, and the tax commission of his completion
20 of the ~~assessment~~ **tax** rolls of his parish and of his inability to ~~file them~~ **deliver the**
21 **tax roll** by reason of the tax collector not having obtained the required quietus. Any
22 assessor who shall violate the provisions of this ~~Paragraph~~ **Subsection** shall forfeit
23 any and all commissions to which he may be entitled from parish or state for his
24 labors in making and writing the ~~assessment~~ **tax** rolls.

25 C. The assessors shall secure the approval of the tax commission before filing
26 their ~~assessment~~ **tax** rolls with the tax collector, and the tax commission may instruct
27 all tax collectors not to receive from the assessor any ~~assessment~~ **tax** roll or collect
28 any ~~taxes~~ **statutory impositions** thereon without the written consent of the tax
29 commission. The tax commission may require the assessors to take an oath in a form

1 to be prescribed by the tax commission declaring that ~~he~~ **the assessor** has complied
2 with its instructions.

3 D.(1) Each tax assessor shall complete and ~~file~~ **deliver** the tax roll of his
4 parish on or before the fifteenth day of November in each calendar year. ~~The officer~~
5 ~~having custody of the assessor's salary and expense fund shall withhold from the~~
6 ~~assessor's salary five dollars for each day of delay in the filing of the roll after such~~
7 ~~date.~~

8 (2) ~~In accordance with the provisions of Article VII, Section 25(F) of the~~
9 ~~Constitution of Louisiana, tax rolls for 2005 and tax rolls for 2006 for Orleans shall~~
10 ~~be completed and filed on or before March 31, 2006, except that the tax rolls for~~
11 ~~2005 for the parish of St. Bernard shall be completed and filed on or before June 30,~~
12 ~~2006. Nothing in this Subsection shall prohibit the completion and filing of tax rolls~~
13 ~~prior to those dates.~~

14 E. ~~Filing in the recorder's office shall be full notice to each taxpayer, and to~~
15 ~~each other person whom it may in any manner concern, that the listing, assessment,~~
16 ~~and valuation of the taxable property has been completed, that the rolls are on file~~
17 ~~in the sheriff's or tax collector's office and in the office where the mortgage records~~
18 ~~are kept and that the taxes are due and collectible, as provided by law.~~

19 ~~F.E.~~ The act of ~~depositing~~ **delivering** the **tax** rolls by the assessor or
20 **municipality to the recorder of mortgages** ~~in the office where the records of the~~
21 ~~parish are kept~~, shall be deemed prima facie evidence that the assessment has been
22 made and completed in the manner provided by law. No injunction shall be issued
23 by any court to prevent any assessor from ~~depositing the rolls~~ **delivering the tax**
24 **roll.**

25 **F.** In the suit of any taxpayer testing the correctness of his or their
26 assessments before any court of competent jurisdiction, the decision of such shall
27 only affect the assessment of the person or persons in such suit, and shall in no
28 manner affect or invalidate the assessment of any other person or property appearing
29 upon the tax rolls.

1 G. From the day the tax roll is filed in the recorder's office delivered to the
2 recorder of mortgages, it shall act as a lien and privilege upon each specific piece
3 of real estate property thereon assessed, ~~which shall be subject to a legal mortgage~~
4 ~~after the thirty-first day of December of the current year for the payment of the tax~~
5 ~~due on it, but not for any other tax,~~ which mortgage lien or privilege shall prime and
6 outrank all other mortgages, privileges, liens, security interests, encumbrances or
7 preferences, except tax rolls of previous years and tax lien certificates, which shall
8 rank in pari passu with the tax roll and each other.

9 H. The recorder of mortgages shall keep the tax roll delivered to him among
10 the record books of his office, and it shall be a part of the record of such office. ~~He~~
11 ~~shall index the tax roll in the current mortgage book under the head of "tax roll" and~~
12 ~~no further record thereof shall be necessary; however, the~~ The failure of the recorder
13 of mortgages to mark the tax rolls "filed" or to index them shall in no way prejudice
14 the rights of ~~the state or any parish or municipal corporation~~ any political
15 subdivision.

16 * * *

17 §2058. Records.

18 Any tax collector, whose district is within the corporate limits of any
19 municipality having a population of fifty thousand or more who fails to keep a
20 special itemized ledger account in the manner described herein, for each person,
21 firm, corporation, or agent having assessed property, movable or immovable, within
22 the district to which he has been appointed tax collector, shall be guilty of
23 nonfeasance in office and be subject to removal therefrom in the manner prescribed
24 in ~~Section 6 of Article IX of the Constitution of 1921~~ the Constitution of
25 Louisiana. Each of the ledger accounts shall contain the assessment district and the
26 number of the square in which each piece or kind of property is situated, the name
27 of the streets bounding such squares, the assessed valuation of the property, and also
28 the amount of taxes exigible and due the state on each piece or kind of property.
29 Each account shall also show a complete list of property in the district, both movable

1 and immovable, belonging to the party or parties in whose name or names the
2 account shall be kept.

3 The tax collector shall ~~be furnished by the auditor with a blank cash book,~~
4 ~~numbered from page to page, a duplicate whereof the auditor shall transmit to the~~
5 ~~treasurer of each parish. The pages of this book shall be ruled and divided into~~
6 ~~columns, in such form as the auditor may direct, so that the tax collector may enter~~
7 ~~therein~~ **maintain a record containing:**

8 (1) Name of taxpayer making payment.

9 (2) Date of payment.

10 (3) The year for which the taxes are paid (a separate entry for each year).

11 (4) The amount paid in cash.

12 (5) The amount paid in bonds, warrants and other evidences of indebtedness.

13 (6) Total of principal of taxes for each year paid.

14 (7) Amount of interest paid.

15 (8) Amount of costs paid, and in such order as the Auditor may prescribe.

16 ~~The enumeration herein is not intended to prescribe the order in which such~~
17 ~~columns shall be arranged. The state taxes paid shall be first entered, and afterwards~~
18 ~~like entry of the parish and district taxes shall be made. The tax collector shall make~~
19 ~~such entry or entries at the time the taxpayer makes the payment of taxes. This book~~
20 ~~record shall be subject to inspection by the public at all times. **A copy of the record**~~
21 ~~shall be delivered to the~~ **The parish treasurer shall transcribe the entries in the tax**
22 ~~collector's books in the duplicate kept in his possession; and shall compare the~~
23 ~~entries in said tax collector's book with the stubs in his receipt book, to enable him~~
24 ~~to verify the correctness of the same; he shall write in said book a certificate showing~~
25 ~~the amount entered therein and the amount omitted to be entered therein, as may be~~
26 ~~shown by comparing the entries in the tax collector's cash book with the sheets in his~~
27 ~~receipt book; **who shall verify the accuracy of the record** and within the first ten~~
28 ~~days of April, July, October, and January of each year, transmit to the auditor a~~
29 ~~sworn statement of said book record, which statement it shall be the duty of the~~

1 auditor to compare with the account rendered by the tax collector. In case of the
 2 failure of the tax collector to keep said ~~book~~ record as above prescribed he shall be,
 3 upon complaint, dismissed from office, and shall be liable to fine and imprisonment,
 4 at the discretion of the court; and any parish treasurer ~~wiffully~~ willfully neglecting
 5 to ~~transcribe, certify~~ verify or transmit, as above provided, shall incur a penalty of
 6 two thousand dollars. The false swearing of the parish treasurer shall be punished as
 7 directed by the criminal laws of this state in other cases of false swearing.

8 * * *

9 CHAPTER 5. PAYMENT AND COLLECTION PROCEDURE;

10 PROPERTY TAX LIEN AUCTIONS ~~SALES~~; ADJUDICATED PROPERTY

11 PART I. GENERAL PROVISIONS; ~~PURPOSE~~; DEFINITIONS

12 * * *

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 ~~either~~ any of the following:

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

19 (b) ~~A political subdivision or any other person seeking to acquire or acquiring~~
 20 ~~ownership of adjudicated property~~ A person acquiring tax sale title to a tax sale
 21 property at a tax sale conducted after January 1, 2009, but before January 1,
 22 2025.

23 (c) A person acquiring the delinquent obligation at a tax auction after
 24 January 1, 2025.

25 (2) ~~"Adjudicated property" means property of which tax sale title is acquired~~
 26 ~~by a political subdivision pursuant to R.S. 47:2196.~~

27 (3)~~(2)~~ "Authenticate" means either of the following:

28 (a) To sign.

29 (b) To execute or otherwise adopt a symbol, or encrypt or similarly process

1 a written notice in whole or in part, with the present intent of the authenticating
2 person to identify the person and adopt or accept a written notice.

3 **(3) "Commission" means the Louisiana Tax Commission.**

4 ~~(4) "Duly notified" means, with respect to a particular person, that an effort
5 meeting the requirements of due process of law has been made to identify and to
6 provide that person with a notice that meets the requirements of R.S. 47:2156, 2157,
7 2206, 2236, or 2275, or with service of a petition and citation in accordance with
8 R.S. 47:2266, regardless of any of the following:~~

9 ~~(a) Whether the effort resulted in actual notice to the person.~~

10 ~~(b) Whether the one who made the effort was a public official or a private
11 party.~~

12 ~~(c) When, after the tax sale, the effort was made.~~

13 ~~(5) "Governmental lien" means all liens imposed by law upon immovable
14 property in favor of any political subdivision and filed in the mortgage records,
15 including without limitation, those imposed under R.S. 13:2575, R.S. 33:1236, 4752,
16 4753, 4754, 4766, 5062, and 5062.1, other than statutory impositions.~~

17 **(4) "Delinquent obligation" means statutory impositions included in the**
18 **tax bill that are not paid by the due date, plus interest and costs that may accrue**
19 **in accordance with this Chapter.**

20 **(5) "Forbidden purchase nullity" means a nullity of an action conducted**
21 **in violation of R.S. 47:2162.**

22 (6) "Ordinance" means:

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

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

28 (7) "Owner" means a person who holds an ownership **or usufruct** interest
29 ~~that has not been terminated pursuant to R.S. 47:2121(C)~~ **in the property at issue**

1 **as shown in the conveyance and mortgage records of the appropriate parish.**

2 (8) "Payment nullity" means a nullity arising from payment of taxes prior to
3 a tax ~~sale~~ **lien auction**, including payment based on dual assessment.

4 (9) "Political subdivision" means any of the following to the extent it has the
5 power to levy ~~ad valorem taxes~~ **statutory impositions** and conduct tax ~~sales~~ **lien**
6 **auctions** for failure to pay ~~ad valorem taxes~~ **statutory impositions**:

7 (a) The state.

8 (b) Any political subdivision as defined in Article VI, Section 44 of the
9 Louisiana Constitution **of Louisiana**.

10 (c) Any other agency, board, or instrumentality under Subparagraph (a) or (b)
11 of this Paragraph.

12 ~~(10) "Redemption nullity" means the right of a person to annul a tax sale in~~
13 ~~accordance with R.S. 47:2286 because he was not duly notified at least six months~~
14 ~~before the termination of the redemptive period.~~

15 ~~(11)~~**(10)** "Redemptive period" means the period in which a person may
16 redeem property as ~~provided in the Louisiana Constitution.~~

17 ~~(12) "Send" means either of the following:~~

18 ~~(a) To deposit in the mail or deliver for transmission by any other~~
19 ~~commercially reasonable means of communication with postage or cost of~~
20 ~~transmission provided for, and properly addressed to any address reasonable under~~
21 ~~the circumstances.~~

22 ~~(b) In any other way to cause to be received any written notice within the~~
23 ~~time it would have arrived if properly sent.~~

24 ~~(13)~~**(11)** "Signed" includes using any symbol executed or adopted with
25 present intention to adopt or accept a writing in tangible form.

26 ~~(14) "Statutory imposition"~~ **(12) "Statutory impositions"** means ad valorem
27 taxes and any imposition in addition to ad valorem taxes that are included on the tax
28 bill sent to the tax debtor.

29 **(13) "Tax auction party" means the tax notice party, the owner of**

1 property, including the owner of record at the time of a tax lien auction, as
 2 shown in the conveyance records of the appropriate parish, any reasonably
 3 locatable person holding an identifiable ownership or usufruct interest even if
 4 not shown in the conveyance records of the parish in which the property subject
 5 to the tax lien is located, and any other person holding an interest, such as a
 6 mortgage, privilege, or other encumbrance on the property, including a tax lien
 7 certificate holder, as shown in the mortgage and conveyance records of the
 8 appropriate parish.

9 ~~(15)~~**(14)** "Tax debtor" means, ~~as of the date of determination,~~ the person
 10 listed on the tax roll in accordance with R.S. 47:2126 as of the date of the assessor's
 11 determination.

12 (15) "Tax lien auction" means the sale of a delinquent obligation
 13 pursuant to this Chapter.

14 (16) "Tax lien certificate" means the written instrument evidencing the
 15 delinquent obligation and the lien and privilege securing it that identifies the
 16 holder thereof.

17 ~~(16)~~**(17)** "Tax notice party" means, ~~as of the date of determination,~~ the each
 18 tax debtor and any person requesting notice pursuant to R.S. 47:2159 as of the date
 19 of the assessor's determination.

20 ~~(17)~~**(18)** "Tax sale" means the sale or adjudication of tax sale title to property
 21 pursuant to R.S. 47:2154 and 2196 prior to January 1, 2025.

22 ~~(18)~~**(19)** "Tax sale certificate" means the written notice evidencing a tax sale
 23 to be filed in accordance with R.S. 47:2155 and 2196 as of January 1, 2024.

24 ~~(19) "Tax sale party" means the tax notice party, the owner of property,~~
 25 ~~including the owner of record at the time of a tax sale, as shown in the conveyance~~
 26 ~~records of the appropriate parish, and any other person holding an interest, such as~~
 27 ~~a mortgage, privilege, or other encumbrance on the property, including a tax sale~~
 28 ~~purchaser, as shown in the mortgage and conveyance records of the appropriate~~
 29 ~~parish.~~

1 ~~(20) "Tax sale property" means property for which tax sale title is sold~~
2 ~~pursuant to R.S. 47:2154.~~

3 ~~(21) "Tax sale purchaser" means the purchaser of tax sale property, his~~
4 ~~successors, and assigns.~~

5 ~~(22) "Tax sale title" means the set of rights acquired by a tax sale purchaser~~
6 ~~or, in the case of adjudicated property, on the applicable political subdivision,~~
7 ~~pursuant to this Chapter.~~

8 (20) "Termination price" means the amount calculated pursuant to R.S.
9 47:2243 that is required to be paid in order to terminate a tax lien certificate.

10 ~~(23)~~(21) "Written notice", "notice", "written", or "writing" means information
11 that is inscribed on a tangible medium or which is stored in an electronic or other
12 medium and is retrievable in perceivable form.

13 * * *

14 §2124. Liability of tax collectors and tax assessors

15 A. ~~Tax collectors and tax assessors shall bear no liability, either in their~~
16 ~~personal or in their official capacity, arising out of any redemption nullity.~~

17 B. Liability shall not be imposed on tax collectors or tax assessors or their
18 employees **in either their personal or official capacity**, based upon the exercise or
19 performance or the failure to exercise or perform their duties under this Chapter.

20 ~~C.~~B. The provisions of Subsection ~~BA~~BA of this Section ~~are not~~ **shall not be**
21 ~~applicable to acts or omissions~~ **which that** constitute criminal, fraudulent, malicious,
22 intentional, willful, outrageous, reckless, or flagrant misconduct.

23 ~~D.~~C. Any action against a tax collector or tax assessor shall be brought prior
24 to the earlier to occur of:

25 (1) One year after the claimant knew or should have known of the act or
26 failure to act giving rise to the cause of action.

27 (2) The date of termination of the right of the claimant to bring an action for
28 nullity.

29 ~~E.~~D. The liability of the tax collector or tax assessor in his official capacity

1 for the obligations of his office terminates when he ceases to hold office and his
2 successor is appointed, who shall then succeed in his official capacity to all of the
3 obligations of the preceding holder of the office incurred in his official capacity,
4 subject to the provisions of R.S. 47:2162.

5 §2126. Duty of assessors; single assessment; exception

6 Each assessor shall deliver to the appropriate tax collector the tax roll for the
7 year in which taxes are collectible by November fifteenth of each calendar year,
8 except as otherwise provided by law. At the same time, the assessor ~~may file~~ **shall**
9 **deliver** the tax roll ~~in the mortgage records of the~~ **to the recorder of mortgages for**
10 **the** parish in which property subject to the taxes is located. The assessor shall use
11 reasonable efforts to list on the tax roll all co-owners of record of the property, ~~or if~~
12 ~~there has been a tax sale to a party other than a political subdivision, the tax sale~~
13 ~~purchaser and the other owners, to the extent their interests were not sold at tax sale.~~
14 The tax roll shall be updated as of January first or later of the year in which the taxes
15 are collectible. There shall be only one assessment for each tax parcel, and the full
16 assessment shall be on each tax bill sent pursuant to R.S. 47:2127~~(C)~~**(D)**; however,
17 if requested by a tax debtor, the assessor may, but shall not be obligated to, make
18 separate assessments for undivided interests in each tax parcel. **The assessor shall**
19 **not list the name of a tax lien certificate purchaser on the tax roll.**

20 §2127. Time for payment; interest **and penalty**; notification

21 A. Time for Payment. ~~Taxes assessed shall be due in that calendar year~~
22 **Statutory impositions may be paid** as soon as the tax roll is delivered to the tax
23 collector, and, **except as otherwise provided by law,** they shall be paid ~~on or before~~
24 **no later than** December thirty-first in each respective year **and if not paid by that**
25 **date shall be considered delinquent the following day.**

26 B. Interest **and penalty.** ~~The interest on all ad valorem taxes~~ **All delinquent**
27 **statutory impositions,** whether levied on movable or immovable property, ~~which~~
28 ~~are delinquent shall begin on the first calendar day following the deadline for~~
29 ~~payment of taxes, and shall bear interest from that date~~ **the day after the taxes were**

1 due until paid, at the rate of one percent per month or any part thereof, on a non-
 2 compounding basis. If the delinquent obligation is offered for sale at tax lien
 3 auction, a five percent penalty calculated on the statutory impositions shall be
 4 assessed. Interest shall not accrue on the penalty. In the event of a tax lien
 5 auction of immovable property, the interest rate may be reduced. In the event
 6 of an erroneous assessment and adjustment by the tax commission, the tax debtor
 7 shall have fifteen days after the date of receipt of notice of the revised assessment in
 8 which to pay the adjusted amount without interest penalty. If the address provided
 9 by the tax assessor on the tax roll proves to be incorrect and the tax debtor does not
 10 receive a timely notice, the tax collector may extend to the tax debtor a fifteen-day
 11 notice in which to pay without interest penalty.

12 C. All statutory impositions shall be paid. Failure to pay the total
 13 statutory impositions, interest, and costs due shall subject the tax lien to sale at
 14 a tax lien auction. The tax lien shall have priority over all mortgages, liens, and
 15 other privileges encumbering the property. All tax liens issued by the tax
 16 collector or other tax collectors shall be ranked in pari passu.

17 ~~E.D.~~ Notification. As soon as practical following the ~~sending~~ delivery of the
 18 tax roll to the tax collector as required by Subsection A of this Section R.S. 47:2126,
 19 the tax collector shall ~~use reasonable efforts to~~ send each tax notice party written
 20 notice by United States mail of taxes statutory impositions due, ~~at the address listed~~
 21 ~~for each tax debtor on each tax roll.~~ The written notice shall be sent to each tax
 22 debtor at his address listed on the tax roll and to each other tax notice party at
 23 the address given in the request for notice. The written notice shall disclose the
 24 total amount of taxes statutory impositions due by the tax debtor for the current
 25 year, the ward in which the property is located, and the number of the assessment.
 26 The written notice shall request the tax debtor to return the written notice to the tax
 27 collector with remittance. The notice shall inform and shall remind the tax debtor
 28 of the date ~~that taxes become delinquent following issuance of the notice and by~~
 29 which statutory impositions must be paid, that interest will accrue on the taxes

1 statutory impositions at the rate of one percent per month on a non-
 2 compounding basis ~~from and after the date the taxes become delinquent~~ from the
 3 day after the statutory imposition was due. The notice shall indicate if there is
 4 a prior unredeemed tax sale, tax sale certificate, or tax lien certificate in
 5 connection with the immovable property. ~~Interest shall accrue at the rate~~
 6 ~~prescribed by law, which rate, or a brief description of the manner in which the rate~~
 7 ~~is calculated, shall be stated in the written notice. The tax collector may also notify~~
 8 ~~any other tax sale party but shall not be obligated to do so.~~ The failure to provide
 9 notice shall not affect the validity of the tax lien auction. The written notice shall
 10 be deemed sufficient if it is in the following form:

[Name of Political Subdivision]

[YEAR] Property Tax Notice

[List All Tax Notice Parties and their addresses]

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

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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 lien auction, 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 if timely exercised.

Please fold and tear along perforated line.

[YEAR] PROPERTY TAX **AND STATUTORY IMPOSITIONS** NOTICE

[Name & Address of Tax Collector]	Amount Due:
<u>Ward:</u>	<u>Assessment No.:</u>
[Name & Address of Tax Debtor]	Due Date:

Make check payable to: _____

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

[Name & Address of Tax Collector]

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

Please sign below and return this portion of notice with check made payable to: [_____]

1 These taxes paid by: _____

2
3 **§2127.1. Immovable property; lots assessed together**

4 **If two or more lots or parcels of ground have been assessed in any year**
5 **or years to the same tax debtor at a certain valuation for the whole together,**
6 **without distinguishing the valuation of each lot or parcel separately, the tax**
7 **collector is authorized, but shall not be obligated, to receive the proportion of**
8 **statutory impositions under assessment fairly due upon any one or more of the**
9 **lots or parcels separately. The proportions shall be ascertained and fixed by a**
10 **certificate authenticated by the assessor and approved by the tax collector. The**
11 **lots or parcels upon which their proportions are paid shall be free from the**
12 **proportion of taxes pertaining to the other lots or parcels of the assessment.**

13 * * *

14 §2130. Public calamity; postponement of ~~ad valorem tax~~ **statutory impositions**
15 payments

16 ~~A. Definitions. As used in this Section:~~

17 ~~(1) "Political subdivision" means any of the following to the extent it has the~~
18 ~~power to levy ad valorem taxes and conduct tax sales for failure to pay ad valorem~~
19 ~~taxes:~~

20 ~~(a) The state;~~

21 ~~(b) Any political subdivision as defined in Article VI, Section 44 of the~~
22 ~~Constitution of Louisiana;~~

23 ~~(c) Any other agency, board, or instrumentality of the state or of a political~~
24 ~~subdivision as defined in Article VI, Section 44 of the Constitution of Louisiana.~~

25 ~~(2) "Tax debtor" means a person obligated to pay the ad valorem taxes.~~

26 ~~B.A.~~ Declaration of emergency; calamity. When an emergency has been
27 declared by the governor or a parish president pursuant to the Louisiana Homeland
28 Security and Emergency Assistance and Disaster Act and only in cases of disaster
29 caused by overflow, general conflagration, general crop destruction, or other public
30 calamity, a tax debtor **or owner** may request the postponement of the payment of ~~ad~~

1 ~~valorem taxes~~ **statutory impositions** on his property located in the geographical area
2 designated in the declaration of emergency if the ~~taxes became~~ **statutory**
3 **impositions are included on a tax bill** due after the declaration of emergency.

4 ~~C.B.~~ Right to a postponement of onerous ~~taxes~~ **statutory impositions**. The
5 collection of ~~taxes~~ **statutory impositions** shall be postponed by the tax collector
6 when all of the following occur:

7 (1) An emergency has been declared.

8 (2) The tax debtor's **or owner's** assessed property located in the geographical
9 area designated in the declaration of emergency has been damaged or destroyed by
10 the calamity.

11 (3) The collection of ~~taxes~~ **statutory impositions** would be onerous because
12 the tax debtor **or owner** is unable to pay ~~the taxes~~ without suffering substantial
13 hardship.

14 ~~D.C.~~ Application for postponement. (1) The tax debtor **or owner** seeking the
15 postponement of the payment of ~~taxes~~ shall file a sworn application, executed before
16 a person authorized to administer oaths, accompanied by a supporting financial
17 statement. The application shall:

18 (a) Certify that the property was damaged or destroyed by the event that
19 necessitated the emergency declaration.

20 (b) Describe the damaged or destroyed property as assessed.

21 (c) Certify that the collection of the ~~taxes that became~~ **statutory impositions**
22 **appearing on the tax bill** due after the declaration of the emergency would be
23 onerous because the tax debtor **or owner** applying for postponement is unable to pay
24 ~~the taxes~~ without suffering substantial hardship.

25 (2) The completed sworn financial statement submitted in support of an
26 application for the postponement of the payment of ~~taxes~~ **statutory impositions**
27 shall not be subject to the laws relative to public records, R.S. 44:1 et seq., and shall
28 be confidential, except that the financial statement shall be admissible in evidence
29 in a proceeding to contest an application for postponement of the payment of ~~taxes~~

1 statutory impositions. The tax collector shall retain the financial statement until the
2 period for contesting the postponement has expired without an objection being filed
3 or until there has been a definitive decision in a contest proceeding. Thereafter, the
4 tax collector may destroy the financial statement.

5 (3) The tax collector shall, and the assessor may, keep appropriate application
6 forms and blank financial statement forms available for use by tax debtors and
7 owners. The tax collector, or his authorized deputy collector, shall be competent to
8 administer the oath required for this application. The following forms may be used
9 to apply for the postponement:

10 STATE OF LOUISIANA _____

11 PARISH OF _____

12 APPLICATION FOR POSTPONEMENT OF AD VALOREM TAXES AND
13 OTHER STATUTORY IMPOSITIONS

14 BEFORE ME, the undersigned authority personally appeared _____,
15 a tax debtor/owner, who requests postponement of payment of ad valorem taxes and
16 other statutory impositions pursuant to the provisions of R.S. 47:21062130 for the
17 following property:

18 _____

19 *(Give the description of damaged or destroyed property as assessed)*

20 Appearer certifies that the property was damaged or destroyed on _____
21 *(insert date)* by the event that necessitated the emergency declaration declared on or
22 about _____ *(insert date)* by _____ *(insert name and title of person declaring*
23 *the emergency)* and it the property assessed is in the geographical area designated
24 in the declaration.

25 Appearer certifies that the ~~collection~~ payment of the ad valorem taxes and
26 other statutory impositions appearing on the tax bill ~~that became~~ due after the
27 declaration of emergency would be onerous because Appearer is unable to pay ~~the~~
28 ~~taxes~~ without suffering substantial hardship. Appearer submits his financial
29 statement in support of this application and certifies that it is true and correct as of

1 this date.

2 SWORN TO AND SUBSCRIBED BEFORE ME this ___ day of _____,

3 _____ at _____ Louisiana.

4 _____

5 Full Name of Affiant

6

7 _____

8 *Notary Public or authorized tax collector*

9 Notary #

10

11 FINANCIAL STATEMENT

12

13 STATE OF LOUISIANA

14 PARISH OF _____

15

16 I certify that the following is a listing of my debts and property located within the
17 state of Louisiana and that the following was my adjusted gross income for the previous
18 year.

19

20 Immovable Property: Estimated Value

21 (land/buildings) _____

22 _____

23 _____

24 _____

25 Subtotal _____

26

27 Debts affecting the Estimated Value

28 immovable property: _____

1 _____
 2 _____
 3 _____
 4 Subtotal _____

5
 6 Movable Property: Estimated Value
 7 (vehicles, personal _____
 8 property, bank accounts) _____
 9 _____
 10 _____
 11 Subtotal _____

12
 13 Debts affecting the Estimated Value
 14 movable property: _____
 15 _____
 16 _____
 17 _____
 18 Subtotal _____

19
 20 Other Debts: Estimated Value
 21 (credit cards, etc.) _____
 22 _____
 23 _____
 24 _____
 25 Subtotal _____

26 NET WORTH _____

1 (Value of Property less amount of debts)

2

3 Adjusted gross income for

4 Previous year:

5 _____

6

7 *Applicant*

8 Sworn to and signed before the undersigned Notary Public at _____,

9 Louisiana, on the ____ day of _____, _____.

10

11 _____

12 *Notary Public or authorized tax collector*

13 Notary #

14 **E.D.** Reapplication. A tax debtor **or owner** may reapply for postponement
15 of ~~taxes~~ **statutory impositions** as provided for in this Section for each consecutive
16 year after the year in which the original postponement was granted when the
17 conditions which initially authorized the postponement remain in effect.

18 **F.E.** Time for filing application. The initial application and any reapplication
19 for postponement shall be filed with the tax collector no later than December thirty-
20 first of the year in which the damage or destruction occurred, or no later than thirty
21 calendar days after the tax bill has been mailed, whichever is later.

22 **G.F.** Notification of filing. The tax collector shall send to each political
23 subdivision for which the postponed ~~taxes~~ **statutory impositions** are assessed and
24 collected a copy of each application by reliable electronic means, certified mail, or
25 hand delivery with a receipt.

26 **H.G.** Political subdivision contest of postponement. A political subdivision
27 may contest the postponement of the ~~taxes~~ **statutory impositions** in a written
28 objection filed with the tax collector within thirty calendar days after receiving the
29 copy of the application for postponement. ~~It~~ **The written objection** shall state the

1 factual and legal reasons for contesting postponement. Concurrently, the political
 2 subdivision shall send a copy of the objection to the tax debtor **or owner** at the
 3 address on the application by reliable electronic means, certified mail, or hand
 4 delivery with a receipt. Finally, the tax collector shall send verified copies of the
 5 application, supporting financial statement, and the written objection to the parish
 6 governing authority within ten calendar days after the date the objection was filed.

7 ~~I.H.~~ H. Contest; review of decision. The merits of the objection shall be decided
 8 by the parish governing authority, which decision shall be subject to review by the
 9 ~~Louisiana Tax Commission~~ **commission**, or its successor, on request of either the tax
 10 debtor **or owner**, or the objecting political subdivision. ~~That~~ The commission's
 11 decision shall be subject to appeal to the district court. The review and appeal shall
 12 be in accordance with the procedures established by law, the ~~Louisiana Tax~~
 13 ~~Commission~~ rules, or ordinance of the parish governing authority for the review and
 14 appeal of the correctness of an assessment made by the assessor.

15 ~~J.I.~~ I. Effective date of postponement. (1) If no objection is filed, the payment
 16 of taxes **statutory impositions** shall be postponed. If an objection is filed **pursuant**
 17 **to Subsection G of this Section**, payment of taxes **statutory impositions** shall be
 18 postponed until all objections are finally decided by the parish governing authority
 19 or the ~~Louisiana Tax Commission~~ **commission**.

20 (2) If no objection is filed, or if the tax debtor **or owner** has prevailed in a
 21 definitive decision on review, the tax collector shall file the application, or a certified
 22 copy, with the recorder of mortgages in each parish in which the property is located.
 23 The application filed shall not include the supporting financial statement.

24 ~~K.J.~~ J. Advice of right to postponement. A written notice of the right of a tax
 25 debtor **or owner** to have the payment of his taxes **statutory impositions** postponed
 26 shall be included with the tax bill sent to a tax debtor **or owner**.

27 ~~L.K.~~ K. Installment payment of postponed taxes; accelerated payments;
 28 interests.

29 (1) The postponed taxes **statutory impositions** shall be divided into ten equal

1 installments, and one installment shall be charged each year by the tax collector for
2 ten subsequent years, or until the entirety of the postponed ~~taxes~~ **statutory**
3 **impositions** is paid.

4 (2) ~~All the~~ **The** postponed ~~taxes~~ **statutory impositions**, or any annual
5 installment thereof, may be paid in advance. The unpaid balance of the postponed
6 ~~taxes~~ **statutory impositions** shall bear interest from the date on which the original
7 tax bill was due until paid at the rate of six percent per annum payable annually on
8 the due date of each installment. No timely paid installment shall bear penalties
9 when collected.

10 (3) If an annual installment is not timely paid, all of the unpaid postponed
11 ~~taxes~~ **statutory impositions** shall become due immediately, and **deemed**
12 **delinquent**. ~~the property shall be sold at a tax sale~~ **Thereafter, the tax lien shall be**
13 **offered for sale at the next tax auction** for the balance of all ~~taxes, interest, and~~
14 ~~penalties~~ **delinquent obligations due on the date of the auction**.

15 (4) When all postponed ~~taxes~~ **statutory impositions** and interest have been
16 paid, the tax debtor **or owner** may cancel the lien at the tax debtor's **or owner's**
17 expense.

18 ~~M.L.~~ Assessments after postponement. The tax collector shall prepare a
19 separate written list of all persons whose payment of ~~taxes~~ **statutory impositions**
20 were postponed. It shall show the amount of the ~~taxes~~ **statutory impositions** and the
21 property upon which the ~~taxes~~ **statutory impositions** were postponed. The list shall
22 be prepared in duplicate, sworn to, and one copy shall be delivered to the parish
23 assessor and one copy to the legislative auditor. In each subsequent tax year the tax
24 collector shall collect a one-tenth installment of the postponed ~~taxes~~ **statutory**
25 **impositions** until ~~all taxes are paid~~ **in full**.

26 ~~N.M.~~ Remission of postponed ~~taxes~~ **statutory impositions**. The postponed
27 portion of the ~~taxes~~ **statutory impositions** shall be collected in the same manner as
28 ordinary ~~taxes~~ **statutory impositions**, separately accounted for, and remitted by the
29 tax collector to the political subdivisions that levied them.

* * *

2 §2132. Refund of taxes erroneously paid

3 A.(1) Except as provided for in Paragraph (2) of this Subsection, any person
4 who has a claim against a political subdivision for ~~ad valorem taxes~~ **statutory**
5 **impositions** erroneously paid into the funds of that political subdivision may present
6 the claim to the ~~Louisiana Tax Commission~~ **commission** within three years of the
7 date of the payment, in such form and together with such proof as the ~~tax~~
8 commission may require by its rules and regulations; however, if a person is
9 claiming a previously unclaimed homestead exemption, it may be presented to the
10 ~~tax~~ commission within five years of the date of payment. The ~~tax~~ commission shall
11 consult with the assessor of the parish in which the property ~~which~~ **that** is the subject
12 of the claim is located, and after ~~that~~ **the** assessor advises the ~~tax~~ commission that
13 a refund is due the claimant, the ~~tax~~ commission shall duly examine the merits and
14 correctness of each claim presented to it and shall make a determination thereon
15 within thirty days after receipt of the claim.

16 (2)(a) Any person who prevails in a suit pursuant to R.S. 47:2134~~(C)~~**(D)**, as
17 deemed applicable by the court, against a political subdivision for any statutory
18 imposition that is declared invalid pursuant to a legal challenge for the payment of
19 the statutory imposition may present the claim to the ~~tax~~ commission within three
20 years of the date of the final judgment declaring the statutory imposition invalid and
21 awarding a monetary judgment, in a form prescribed by the ~~tax~~ commission in
22 accordance with its rules and regulations, along with a copy of the judgment
23 rendered by the court. The records of the ~~tax~~ commission shall note the date of
24 submission of the judgment by the taxpayer and shall order repayment of the
25 statutory impositions by the tax collector of the sums declared legally invalid,
26 together with interest and court costs, as directed by the court.

27 (b) The tax collector shall refund the sum of statutory impositions held to be
28 invalid, together with interest and court costs as directed by the court to the taxpayer
29 within thirty days of the order by the tax commission authorizing and directing the

1 tax collector to refund these sums. However, in lieu of a refund as required in this
2 Subparagraph, the tax collector may grant the taxpayer a credit up to the amount of
3 the statutory imposition ordered by the tax commission to offset ad valorem tax
4 liability or statutory impositions owed by the taxpayer. Any amount of unused credit
5 shall carryover to the benefit of the taxpayer until the total amount ordered by the tax
6 commission has been extinguished.

7 B. If the claim is approved, the ~~tax~~ commission shall authorize and direct the
8 collector, when applicable, to correct the assessment on the roll on file in his office
9 and shall authorize and direct, when applicable, the recorder of mortgages to change
10 the inscription of the tax roll. The ~~tax~~ commission shall also authorize and direct the
11 refund and repayment of those ~~taxes~~ **statutory impositions** found to be erroneously
12 paid as provided in this Section. Provided that when the claim accrues to more than
13 one person, as for example, the heirs and legatees of another, and the claim is
14 determined by the ~~tax~~ commission to be properly due and owed, payment thereof to
15 the party or parties asserting the same shall not be denied because of the failure or
16 refusal of others to join in and assert the claim, but in such event only the portion due
17 such claimant or claimants shall be paid.

18 C. The collector of ~~ad valorem taxes~~ **statutory impositions** in each political
19 subdivision, upon receipt of written notice from the ~~tax~~ commission that a particular
20 refund or repayment is owed, shall do one of the following:

21 (1) If the claim is made for taxes erroneously paid on property which is or
22 could be homestead exempt or otherwise exempt, the collector shall immediately
23 notify the affected ~~tax-recipient~~ **tax-recipient** bodies to remit to ~~him~~ **the tax**
24 **collector** within thirty days their pro rata share of the refund or repayment. ~~Upon~~
25 **Within thirty days of** receipt of those funds from the tax-recipient bodies, the ~~tax~~
26 collector shall ~~have an additional thirty days to~~ remit the payment in full to the tax
27 debtor. Failure by any ~~tax-recipient~~ **tax-recipient** body or the ~~tax~~ collector to timely
28 remit such monies shall cause interest at the legal rate to accrue in favor of the tax
29 debtor to be paid by the political subdivision or tax collector failing to so timely

1 remit.

2 (2) If the claim is made for ad valorem taxes erroneously paid on property
3 ~~which that~~ would not qualify for a homestead or other exemption, the tax collector
4 shall note and record the amount of the refund or repayment owed and shall have full
5 responsibility to ensure that such amount shall operate as a credit against future ~~ad~~
6 ~~valorem tax~~ statutory impositions liability of that property. No ~~ad valorem taxes~~
7 statutory impositions shall be due or collected on such property until such time as
8 the collector certifies that a sufficient amount of taxes assessed have been waived to
9 satisfy the refund or repayment ordered by the ~~tax~~ commission. No interest shall
10 accrue or be due on any such refund or repayment.

11 (3) If the claim is made in a political subdivision which has established an
12 alternative procedure for providing for refunds of ~~ad valorem taxes~~ statutory
13 impositions erroneously paid as authorized by this Section, and if that alternative
14 procedure has been submitted to and approved by the ~~tax~~ commission, such
15 procedure may be utilized in lieu of the provisions of Paragraphs (1) and (2) of this
16 Subsection.

17 D. An action of the assessor or of the tax commission rejecting or refusing
18 to approve any claim made under the provisions of this Section may be appealed by
19 means of ordinary proceedings to the Board of Tax Appeals or to the district court
20 having jurisdiction where the property which is the subject of the claim is located.
21 §2133. Prior payment of ~~taxes~~ statutory impositions

22 ~~If within the redemptive period~~ prior to the institution of an action by a tax
23 lien certificate holder pursuant to R.S. 47:2266.1, the tax collector determines that
24 the statutory impositions on a certain property subject to a tax ~~sale~~ lien certificate
25 were paid prior to the tax ~~sale~~ lien auction or that the tax ~~sale~~ lien auction was
26 conducted in violation of a stay under federal bankruptcy law, the tax collector shall
27 cancel the affected tax ~~sale~~ lien certificate and shall reimburse the tax ~~sale purchaser~~
28 lien certificate holder the bid price. The tax collector ~~may credit~~ shall apply the
29 reimbursement pro rata against future disbursements to the tax recipients. The tax

1 collector shall record the cancellation with the recorder of conveyances mortgages
 2 in the parish in which the property is located. ~~Such cancellation reinstates the~~
 3 ~~interests of the tax debtor and his successors and all interests in the property that~~
 4 ~~have been otherwise terminated pursuant to this Chapter, to the extent the interest has~~
 5 ~~not otherwise terminated pursuant to its terms or by operation of law.~~

6 §2134. Suits to recover ~~taxes~~ statutory impositions paid under protest

7 A. No court of this state shall issue any process to restrain, or render any
 8 decision that has the effect of impeding, the collection of ~~an ad valorem tax~~
 9 statutory impositions imposed by any political subdivision, under authority granted
 10 to it by the legislature or by the constitution.

11 B.(1)(a) A taxpayer challenging the correctness of an assessment under R.S.
 12 47:1856, 1857, or 1998 or other statutory impositions shall timely pay the disputed
 13 amount of ~~tax~~ due under protest to the officer or officers designated by law for the
 14 collection of ~~this tax~~ the statutory impositions or timely file a rule to set bond or
 15 other security pursuant to Subsection F of this Section. The portion of the ~~taxes that~~
 16 ~~is~~ statutory impositions paid by the taxpayer to the collecting officer or officers that
 17 is neither in dispute nor the subject of a suit contesting the correctness of the
 18 assessment shall not be made subject to the protest. The taxpayer shall submit
 19 separate payments for the disputed amount of tax due and the amount that is not in
 20 dispute and not subject to the protest.

21 (b) Paying under protest or filing a rule to set bond or other security shall be
 22 considered timely if the payment is made or the rule is filed within the deadline to
 23 appeal to the Board of Tax Appeals or district court pursuant to R.S. 47:1856, 1857,
 24 or 1998.

25 (2)(a) If at the time of the payment of the disputed ~~taxes~~ statutory
 26 impositions under protest the taxpayer has previously ~~filed~~ brought a correctness
 27 challenge ~~suit~~ action under the provisions of R.S. 47:1856, 1857, or 1998 or
 28 brought an action disputing other statutory impositions, such taxpayer shall give
 29 notice of the ~~suit~~ action to the collecting officer or officers in the parish or parishes

1 in which the property is located. This notice shall be sufficient to cause the collecting
2 officer or officers to further hold the amount paid under protest segregated pending
3 the outcome of the ~~suit~~ **action is brought**.

4 (b) If at the time of the payment of the protested tax, **statutory impositions,**
5 **the taxpayer has not previously brought** a correctness challenge ~~suit~~ **action** ~~is not~~
6 ~~already pending~~ under the provisions of R.S. 47:1856, 1857, or 1998 **or other action**
7 **challenging the validity or correctness of other statutory impositions,** then a ~~suit~~
8 **an action** seeking recovery of the protested payment need not be ~~filed~~ **brought** until
9 thirty days from the date a final decision is rendered by the ~~Louisiana Tax~~
10 ~~Commission~~ **commission** under either R.S. 47:1856, 1857, or 1998. The taxpayer
11 making the payment under protest under these circumstances ~~must~~ **shall** advise the
12 collecting officer or officers in the parish or parishes in which the property is located
13 at the time of the protest payment that the protest payment is in connection with a
14 correctness challenge and ~~must~~ **shall** promptly notify the collecting officer or
15 officers when a final decision is rendered by the ~~Louisiana Tax Commission~~
16 **commission** under either R.S. 47:1856, 1857, or 1998 **or by a court of competent**
17 **jurisdiction in an action challenging the validity or correctness of other**
18 **statutory impositions.** The collecting officer or officers shall continue to segregate
19 and hold the protested amount in escrow until a timely correctness challenge ~~suit~~
20 **action** is ~~filed~~ **brought**.

21 (c) If a ~~suit is timely filed~~ **taxpayer timely seeks recovery of statutory**
22 **impositions in an action** contesting the correctness of the assessment pursuant to
23 R.S. 47:1856, 1857, or 1998 **or in an action challenging the validity or correctness**
24 **of other statutory impositions,** and ~~seeking the recovery of the tax paid under~~
25 ~~protest,~~ then that portion of the taxes **statutory impositions** paid that are in dispute
26 shall be deemed as paid under protest, and that amount shall be segregated and shall
27 be further held pending ~~the outcome of the suit~~ **final judgment**.

28 (3)(a) In a correctness challenge ~~suit~~ **action** under either R.S. 47:1856 or
29 1857 the officer or officers designated for the collection of taxes in the parish or

1 parishes in which the property is located and the ~~Louisiana Tax Commission~~
2 commission shall be the sole necessary and proper party defendants in any such suit.

3 (b) The officer or officers designated for the collection of taxes in the parish
4 or parishes in which the property is located and the assessor or assessors for the
5 parish or district, or parishes or districts, in which the property is located shall be the
6 sole necessary and proper party defendants in a correctness challenge action under
7 R.S. 47:1989, 1992, or 1998.

8 (4) If the taxpayer prevails, the collecting officer or officers shall refund the
9 amount to the taxpayer with interest at the actual rate earned on the money paid
10 under protest in the escrow account during the period from the date such funds were
11 received by the collecting officer or officers to the date of the refund. If the taxpayer
12 does not prevail, the taxpayer shall be liable for the additional ~~taxes~~ statutory
13 impositions together with interest at the rate set forth ~~above~~ in R.S. 47:2127 during
14 the period from the date the ~~taxes~~ statutory impositions were due under R.S.
15 47:2127 until the date the ~~taxes~~ statutory impositions are paid, or in the case of
16 ~~taxes~~ statutory impositions paid under protest, until the date of the payment under
17 protest.

18 C.(1) A person resisting the payment of an amount of ~~ad valorem tax~~
19 statutory impositions due or the enforcement of a provision of the ~~ad valorem tax~~
20 law governing the assessment and collection of statutory impositions and thereby
21 intending to maintain a legality challenge shall timely pay the disputed amount due
22 under protest to the officer or officers designated by law for the collection of the ~~tax~~
23 statutory impositions and, at the time of payment, shall give such officer or
24 officers; notice ~~at the time of payment~~ of his intention to ~~file suit~~ bring an action for
25 the recovery of the protested ~~tax~~ amount. The portion of the ~~taxes~~ statutory
26 impositions that is paid by the taxpayer to the collecting officer or officers that is
27 neither in dispute nor the subject of ~~a suit~~ an action contesting the legality of the
28 assessment shall not be made subject to the protest. The taxpayer shall submit
29 separate payments for the disputed amount ~~of tax~~ due and the amount that is not in

1 dispute and not subject to the protest. Upon receipt of a notice, the protested amount
2 shall be segregated and held by the collecting officer for a period of thirty days.

3 (2) A legality challenge ~~suit must be filed within~~ **action shall be brought no**
4 **later than** thirty days from the date of the protested payment. If a ~~suit~~ **an action** is
5 timely filed contesting the legality of the ~~tax~~ **statutory impositions** or the
6 enforcement of a provision of the tax law and seeking recovery of the ~~tax~~ **statutory**
7 **impositions**, then that portion of the ~~taxes~~ **statutory impositions** paid that ~~are~~ **is** in
8 dispute shall be further deemed as paid under protest, and that amount shall be
9 segregated and shall be further held pending the outcome of the ~~suit~~ **action**. The
10 portion of the ~~taxes~~ **statutory impositions** that is paid by the taxpayer to the
11 collecting officer or officers that is neither in dispute nor the subject of a ~~suit~~ **an**
12 **action** contesting the legality of the ~~tax~~ **statutory impositions** shall not be made
13 subject to the protest.

14 (3) In any such legality challenge ~~suit~~ **action**, service of process upon the
15 officer or officers responsible for collecting the ~~tax~~ **statutory impositions**, the
16 assessor or assessors for the parish or district, or parishes or districts in which the
17 property is located, and the ~~Louisiana Tax Commission~~ **commission** shall be
18 sufficient service, and these parties shall be the sole necessary and proper party
19 defendants ~~in any such suit~~.

20 (4) If the taxpayer prevails, the collecting officer or officers shall refund such
21 amount to the taxpayer with interest at the actual rate earned on the money paid
22 under protest in the escrow account during the period from the date such funds were
23 received by the collecting officer or officers to the date of the refund. If the taxpayer
24 does not prevail, the taxpayer shall be liable for the additional ~~taxes~~ **statutory**
25 **impositions** together with interest at the rate set forth ~~above~~ **in R.S. 47:2127** during
26 the period from the date the ~~taxes~~ **statutory impositions** were due under R.S.
27 47:2127 until the date the ~~taxes~~ **statutory impositions** are paid, or in the case of
28 ~~taxes~~ **statutory impositions** paid under protest, until the date of the payment under
29 protest.

1 D.(1) The right to sue for recovery of a tax **statutory impositions** paid under
2 protest as provided in this Section shall afford a legal remedy and right of action in
3 the Board of Tax Appeals or any state or federal court having jurisdiction of the
4 parties and subject matter for a full and complete adjudication of all questions arising
5 in connection with a correctness challenge or the enforcement of the rights respecting
6 the legality of any tax **statutory impositions** accrued or accruing or the method of
7 enforcement thereof.

8 (2) A legality challenge as provided for in Subsection C of this Section may
9 be brought pursuant to Paragraph (1) of this Subsection or by petition for recovery
10 of a tax paid under protest before the Board of Tax Appeals, which shall provide a
11 legal remedy and right of action for a full and complete adjudication of all questions
12 arising in connection with the tax.

13 (3) The right to sue for recovery of a tax **statutory impositions** paid under
14 protest or other security as provided in this Section shall afford a legal remedy and
15 right of action at law in the Board of Tax Appeals or state or federal courts where
16 any tax or the collection thereof is claimed to be an unlawful burden upon interstate
17 commerce or in violation of any act of the Congress of the United States, the
18 Constitution of the United States, or the Constitution of Louisiana.

19 (4) The portion of the taxes which **statutory impositions that** is paid by the
20 taxpayer to the collecting officer or officers that is neither in dispute nor the subject
21 of such suit shall not be made subject to the protest.

22 E.(1) Upon request of a taxpayer and upon proper showing by the taxpayer
23 that the principle of law involved in an additional assessment is already pending
24 before the Board of Tax Appeals or the courts for judicial determination, the
25 taxpayer, upon agreement to abide by the pending decision of the Board of Tax
26 Appeals or the courts, may pay the additional assessment under protest pursuant to
27 Subsection B or C of this Section or file a rule to set bond or other security pursuant
28 to Subsection F of this Section but need not ~~file~~ **bring** an additional **suit action**. In
29 such cases, the tax **amount** paid under protest or other security shall be segregated

1 and held by the collecting officer or officers until the question of law involved has
2 been determined by the courts, the Board of Tax Appeals, or finally decided by the
3 courts on appeal, and shall then be disposed of as provided in the final decision of
4 the Board of Tax Appeals or courts, as applicable.

5 (2) If the taxpayer prevails, the officer or officers shall refund such amount
6 to the taxpayer with interest at the actual rate earned on the money paid under protest
7 in the escrow account during the period from the date such funds were received by
8 the officer or officers to the date of the refund. If the taxpayer does not prevail, the
9 taxpayer shall be liable for the additional ~~taxes~~ **statutory impositions** together with
10 interest at the rate set forth ~~above~~ **in R.S. 47:2127** during the period from the date
11 the ~~taxes~~ **statutory impositions** were due under R.S. 47:2127 until the date the ~~taxes~~
12 **statutory impositions** are paid, or in the case of ~~taxes~~ **statutory impositions** paid
13 under protest, until the date of the payment under protest.

14 F.(1) Notwithstanding any provision of law to the contrary, any taxpayer
15 challenging the correctness or legality of any assessment whose remedy requires
16 making a payment under protest pursuant to Subsection B or C of this Section may
17 in the alternative comply with the provisions of this Subsection rather than making
18 a payment under protest. **Any taxpayer electing to comply with the alternative**
19 **provisions of this Subsection shall notify the tax collector within fifteen days.**

20 (2)(a)(i) On or before the date on which the ~~taxes~~ **statutory impositions** are
21 due, the taxpayer challenging the legality of any assessment may file with the court
22 or the Board of Tax Appeals a rule to set bond or other security, which shall be set
23 for hearing within thirty days of the filing of the rule to set bond or other security,
24 and shall attach to the petition evidence of the taxpayer's ability to post bond or other
25 security.

26 (ii) Within the deadline to appeal to the Board of Tax Appeals or district
27 court pursuant to R.S. 47:1856, 1857, or 1998, the taxpayer challenging the
28 correctness of any assessment may file with the court or the Board of Tax Appeals
29 a rule to set bond or other security, which shall be set for hearing within thirty days

1 of the filing of the rule to set bond or other security, and shall attach to the petition
2 evidence of the taxpayer's ability to post bond or other security.

3 (b) The term "other security" as used in this Subsection shall include but not
4 be limited to a pledge, collateral assignment, lien, mortgage, factoring of accounts
5 receivable, or other encumbrance of assets.

6 (3) The court or the Board of Tax Appeals may order either the posting of
7 commercial bond or other security in an amount determined by the court or the board
8 to be reasonable security for the amount of unpaid taxes and interest demanded in the
9 assessment or may order the taxpayer to make a payment under protest in an amount
10 determined in its discretion to be reasonable security considering the amount of
11 unpaid taxes and interest. The court or board may order that a portion of the unpaid
12 taxes and interest be paid under protest and the balance secured by the posting of a
13 bond or other security as provided in this Subsection.

14 (4) The posting of a bond or other security or the payment under protest shall
15 be made no later than thirty days after the mailing of the notice of the decision of the
16 court or the Board of Tax Appeals authorizing the posting of bond or other security
17 or requiring that a payment under protest be made.

18 (5) If the taxpayer timely files the suit or any petition or rule referred to in
19 this Subsection, no collection action shall be taken in connection with the assessment
20 of ~~taxes and interest~~ **statutory impositions** that are the subject of the taxpayer's
21 cause of action, unless the taxpayer fails to post bond or other security or make the
22 payment under protest required by the court or board. The collector shall be
23 permitted to file a reconventional demand against the taxpayer in the cause of action.
24 A collector may procure an appraisal or conduct discovery concerning the value and
25 validity of other security, as that term is described in Subparagraph (2)(b) of this
26 Subsection, offered prior to the date for filing the collector's response or opposition
27 to a rule set for hearing under this Subsection.

28 (6) To the extent not inconsistent with this Subsection, the nature and amount
29 of the bond or security and the procedures for posting bond or providing other

1 security shall be consistent with the provisions for providing security in connection
2 with a suspensive appeal under the Code of Civil Procedure.

3 (7) This Subsection shall not apply to amounts of ~~tax~~ **statutory impositions**
4 that are not in dispute and are not the subject of a correctness or legality challenge.
5 §2135. Acceptance of pro rata **ad valorem** taxes on property acquired by state from
6 private owners

7 A. The tax collector is directed to accept the payment of pro rata **ad valorem**
8 taxes on property purchased in full ownership for rights-of-way or other purposes by
9 the state of Louisiana or any of its political subdivisions and more particularly the
10 Department of Transportation and Development, for the period of time for which the
11 liability for **ad valorem** taxes have been due by the private owner or owners of the
12 property.

13 B. The tax collector is authorized to accept the payment of the pro rata **ad**
14 **valorem** taxes on property, regardless of whether the tax roll has been filed.

15 C. Notwithstanding any other provisions of law to the contrary, when
16 property becomes exempt from ad valorem taxation due to an act of donation, the pro
17 rata share of ad valorem taxes for the year in which the act of donation is made shall
18 be due and payable by the donor. The pro rata share of ad valorem taxes shall be
19 calculated and adjusted in accordance with R.S. 47:2135 through 2137. The public
20 entity donee, whether the state of Louisiana or any of its legal subdivisions or entities
21 thereof, shall be responsible for notifying the proper assessor and the ~~Louisiana Tax~~
22 ~~Commission~~ **commission** in order to properly carry out the intent and purposes of
23 this Subsection.

24 §2136. Duty of assessors and ~~tax commission~~ **Louisiana Tax Commission** to
25 amend tax roll to conform to proration of **ad valorem** taxes

26 All assessors throughout the state of Louisiana and the ~~Louisiana Tax~~
27 ~~Commission~~ **commission** are authorized and directed to adjust and amend all tax
28 rolls and records within their respective offices in order to properly carry out the
29 intent and purposes of R.S. 47:2135 through 2137.

1 §2137. Computation of proration; placing of property on exempt roll

2 The proration of ad valorem taxes shall be computed to the closest half
3 month or fifteen-day period to the date of the transfer of title to property from private
4 to public ownership, and the assessor shall place the property on the exempt tax roll.

5 * * *

6 **§2140. Time period in which to conduct movable property tax sales**

7 **Once three years, after December thirty-first of the year in which**
8 **statutory impositions are due have passed, except for adjudicated property, no**
9 **tax sale of movable property shall be conducted with regard to such statutory**
10 **impositions, provided that the time period shall be suspended by the pendency**
11 **of any suit which prevents the collection of the statutory impositions, and the**
12 **time of the suspension shall be excluded from the computation of the three**
13 **years.**

14 * * *

15 §2151. Transfer after tax roll delivered

16 A sale, pledge, mortgage, lien, or other alienation or encumbrance of
17 property made after the tax roll has been delivered to the tax collector shall not affect
18 the ~~taxes~~ **statutory impositions** assessed on the property or ~~the sale of the~~ **any tax**
19 **lien on the** property to enforce collection of delinquent ~~taxes~~ **statutory impositions.**

20 **§2151.1. Time period in which to conduct an immovable property tax lien**
21 **auction**

22 **Once three years, after December thirty-first of the year in which**
23 **statutory impositions are due have passed, no tax lien auction shall be**
24 **conducted with regard to such statutory impositions, provided that the time**
25 **period shall be suspended by the pendency of any suit which prevents the**
26 **collection of the statutory impositions, and the time of the suspension shall be**
27 **excluded from the computation of the three years. The sale of a tax lien auction**
28 **certificate issued in the name of the political subdivision shall not be considered**
29 **a tax lien auction.**

* * *

§2153. Notice of delinquency ~~and tax sale;~~ **tax lien holder; tax lien auction**

A.~~(1)~~**(a)** No later than the first Monday of February of each year, or as soon thereafter as possible, the tax collector shall send a written notice by certified mail, return receipt requested, to each tax notice party when the tax debtor has not paid all the statutory impositions ~~which have been~~ assessed on immovable property **for the previous year.**, ~~notifying the person that the statutory impositions~~ **The notice shall inform the tax notice party that if the statutory impositions** on the immovable property ~~shall be~~ **are not** paid within twenty days after the sending of the notice, or as soon thereafter before the tax ~~sale~~ **lien auction** is scheduled, ~~or that tax sale title to the property will be sold according to law.~~ **the tax collector shall advertise for sale by public auction the delinquent obligation and the lien and privilege securing it, and that the tax collector shall issue in favor of the winning bidder and record in the mortgage records a tax lien certificate.** After the property goes to tax sale and within ninety days of the expiration of the redemptive period, the tax collector shall provide written notice by first class mail to each tax notice party that tax sale title to the property has been sold at tax sale and that after the expiration of the redemptive period, the property cannot be redeemed. The notice shall be sufficient if it is in the following form:

"Year	Ward	Sect.	Ass. #	Property #	Notice #
-------	------	-------	--------	------------	----------

*****PLEASE NOTE***** [NAME OF POLITICAL SUBDIVISION]

*By law your ~~taxes~~ **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 non-compounding 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

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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 ~~political subdivision~~ **tax collector** will proceed to ~~sell tax sale title to the property~~ **auction the tax lien for payment of taxes and other statutory impositions** at [list location of the tax sale **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 shall be prima facie evidence of the validity of the lien and privilege, and the assignment to the tax lien purchaser.** You will have the right to pay the amounts due until the day before the actual sale **auction**. If tax sale title to the property is sold **the tax lien is sold at auction**, you will have three years [or other applicable redemptive period] from the date of the filing of the tax sale certificate in which to ~~may redeem~~ **terminate** the property **lien** according to law, but in order to ~~redeem~~ **terminate**, you will be required to pay a ~~5% penalty and 1% per month~~ on the amounts past due **the delinquent obligation, a five percent (5%) penalty and interest not to exceed the rate of one percent (1%) per month on a non-compounding basis computed on the amount paid at auction by the tax lien certificate purchaser,** together with other costs **amounts** in accordance with law.

***Until judgment of court is executed, the above-described tax lien auction shall not serve to terminate any ownership interest or right to possession you have in the property. During the redemption period, the tax lien certificate holder may not subject**

1 you to any eviction proceeding and is
 2 not entitled to collect any lease or
 3 rental payments. Any attempt to do so
 4 is unlawful and will subject the lien
 5 holder to penalty by law.

7	Total Assessed Value Tax Distributions	Millages	Homestead Exemption	Taxes and other Statutory Impositions Due	Assessment Information
10	[add taxing districts]			[add amount of tax due each district]	Total Assessed Value
12					<u>Property Description</u>
13	Total Statutory Impositions Due				
16	Interest				
18	Costs				
20	Total				

22	[Name of Tax Collector and Address]				
23	Total Statutory Impositions Due				
24	Interest				
25	Cost				
26	Total				

27	[Tax Collector Name]				
28	YEAR	WARD	SECT	ASS.#	PROPERTY NOTICE #
30	Name of Tax Debtor				
31	[address] _____				
32	Make checks payable to: _____ [Tax Collector Name]				
33	Mail this portion of tax bill and payment to: _____ [address]"				

34 ~~(b) Nothing in this Section shall be construed to prohibit the tax collector~~
 35 ~~from sending more than one notice.~~

36 ~~(c)(i) If the written notice by certified mail is returned for any reason, the tax~~
 37 ~~collector shall demonstrate a reasonable and diligent effort to provide notice of the~~
 38 ~~tax sale to the tax debtor. To demonstrate a reasonable and diligent effort, the tax~~
 39 ~~collector shall attempt to deliver notice of the delinquent taxes and tax sale by first~~
 40 ~~class mail to the last known address of the debtor and take any three of the following~~
 41 ~~additional steps to notify the tax debtor~~

42 ~~(aa) Perform a computer search of digitized records and databases of the clerk~~
 43 ~~of court or sheriff's office for addresses of other properties that may be owned by the~~

1 debtor.

2 (bb) Contact the tax assessor of the parish in which the property is located for
3 the addresses of other properties that may be owned by the debtor.

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

7 (dd) Attempt personal or domiciliary service of the notice.

8 (ee) Post the notice of tax sale at the property.

9 (ii) The notice of the tax sale shall be sent by certified mail or commercial
10 courier to all addresses discovered through the steps set forth in this Subparagraph.
11 The tax collector may recover all reasonable and customary costs actually incurred
12 in complying with these steps.

13 (iii) Failure of the debtor to receive actual notice of the tax sale shall not
14 affect the validity of the tax sale when the tax collector demonstrates a reasonable
15 and diligent effort to provide notice of the tax sale as set forth in this Subsection. If
16 the debtor is deceased, the notice of tax sale and the reasonable and diligent effort
17 to provide notice of the tax sale shall be sufficient if to the succession representative,
18 if applicable, or to a curator as provided by law.

19 (2)(a) No later than the first Monday of March of each year, or as soon
20 thereafter as possible, the tax collector shall search the mortgage and conveyance
21 records of tax sale eligible property to identify its tax sale parties.

22 (b) Prior to the tax sale, the tax collector shall send a written notice by
23 certified mail, return receipt requested, to each tax sale party identified pursuant to
24 Subparagraph (a) of this Paragraph. The notice shall advise the person that it is
25 required that the statutory impositions on the immovable property be paid within
26 twenty days after the sending of the notice or the tax sale title to the property will be
27 sold according to law. This notice shall be sufficient if it is in the following form:

28 TAX SALE PARTY NOTICE OF TAX SALE

29 [Date]

1 [Name]
 2 [Address]
 3 [City], [ST] [Zip]
 4 RE: Tax Bill Number:
 5 Property: ———[Property Address]
 6 [Description of Property Abbr]

7 ~~YOU HAVE A PUBLICLY RECORDED INTEREST IN THE ABOVE REFERENCED~~
 8 ~~PROPERTY. PLEASE READ THIS NOTICE CAREFULLY.~~

9 ~~The property taxes for the above referenced property were not paid. In accordance~~
 10 ~~with the notice requirement contained in Article VII, Section 25 of the Louisiana~~
 11 ~~Constitution, you are hereby notified that if the delinquent property taxes are not paid~~
 12 ~~within twenty days of the date of this notice, the property will be sold at tax sale in~~
 13 ~~accordance with law.~~

14 ~~AFTER THE EXPIRATION OF THE REDEMPTIVE PERIOD, THE PROPERTY~~
 15 ~~CANNOT BE REDEEMED. CONTINUED POSSESSION OF THE PROPERTY~~
 16 ~~DOES NOT EXTEND THE REDEMPTIVE PERIOD.~~

17 ~~Please contact [name of tax collector] if you believe that you received this notice in~~
 18 ~~error, have sold or transferred this property, or for further information or assistance.~~

19 Thank you,
 20 Tax Collector of [name of political
 21 subdivision]
 22 [Tax collector phone number]

23 ~~THIS NOTICE CONCERNS ONLY THE PROPERTY DESCRIBED IN THE~~
 24 ~~"REGARDING" PORTION OF THIS LETTER; the address of that property may or~~
 25 ~~may not be the same as the mailing address of this notice.~~

26 ~~If your recorded interest in this property is no longer valid or enforceable, you may~~
 27 ~~remove it by visiting the office of the recorder of mortgages and conveyances located~~
 28 ~~at [mortgage and conveyance office address]."~~

29 **B.(1) If the certified mail sent to the tax debtor is returned for any**

1 reason, the tax collector shall resend the notice by first class mail and to
2 "occupant" at the address listed and shall take additional steps to notify the tax
3 debtor of the delinquent statutory impositions and pending tax lien auction,
4 which shall include any three of the following:

5 (a) Review the local telephone directory or internet for the tax debtor.

6 (b) Contact the assessor for potential updated addresses or other
7 properties assessed in the tax debtor's name.

8 (c) Examine the mortgage and conveyance records of the parish where
9 the property is located to determine whether there are any other transactions
10 pertaining to the tax debtor.

11 (d) Attempt personal or domiciliary service of the tax bill.

12 (e) Post a notice of the tax lien auction at the property.

13 (f) Perform a computer search of digitized records and databases of the
14 clerk of court or sheriff's office for addresses of other properties that may be
15 assessed in the tax debtor's name.

16 (2) The tax collector shall send the notice by first class mail to all
17 addresses that the tax collector discovers pursuant to Paragraph (1) of this
18 Subsection and reasonably believes may be valid addresses for the tax debtor.

19 (3) The tax collector may recover all reasonable and customary costs
20 actually incurred in complying with Paragraphs (1) and (2) of this Subsection.

21 ~~B.C.~~(1)(a) At the expiration of twenty days' notice, counting from the day
22 when the last of the written notices are sent, or as soon thereafter as practicable, the
23 tax collector shall proceed to publish a notice ~~to the tax debtors~~ of the delinquency
24 and to advertise for ~~sale~~ **au~~ction~~** the consolidated delinquent tax list under one form
25 ~~two times within thirty days~~ in the official journal of the political subdivision. The
26 publication and advertisement shall be sufficient if it is in the following form:

27 "DELINQUENT TAX AND STATUTORY IMPOSITION LIST

28 _____ vs. Delinquent Tax Debtors

29 (insert appropriate taxing bodies)

1 By virtue of the authority vested in me by the constitution and the laws of the State
2 of Louisiana, I will sell **by public auction**, at _____, ~~within the~~
3 ~~legal hours for judicial sales~~ beginning at _____ o'clock a.m. on _____,
4 the _____ day of _____, _____, and continuing on each succeeding legal
5 day, until said ~~sales are~~ **auction is** completed, ~~tax sale title~~ **the tax lien. I will issue**
6 **in favor of the winning bidder and record in the mortgage records a tax lien**
7 **certificate** to all immovable property on which taxes are now due to
8 _____, to enforce collection of taxes (insert affected
9 taxing bodies) assessed in the year _____, together with interest thereon from January
10 1, _____, at the rate of **not to exceed** one percent (1%) per month **on a non-**
11 **compounding basis** until paid and all costs. The names of said delinquent tax
12 debtors, the amount of statutory impositions due, including any due for prior years,
13 and the immovable property assessed to each ~~to be offered for sale~~ **for which a tax**
14 **lien certificate will be issued** are as follows: (Insert names of delinquent tax debtors
15 in alphabetical order, the amount of statutory impositions due, including any due for
16 prior years on each specific piece of property, and the description of each specific
17 piece of immovable property ~~to be offered for sale~~ **for which a tax lien certificate**
18 **will be issued.**)
19 ~~On the day of sale~~ **At the auction** I will sell a ~~tax sale title to such portions of the~~
20 ~~property as each tax debtor will point out and, in case the debtor will not point out~~
21 ~~sufficient property, I will at once and without further delay sell the least quantity as~~
22 ~~undivided interests of said property of any tax debtor which any bidder will buy for~~
23 ~~the amount of the statutory impositions for which the sale is made, together with~~
24 ~~interest and costs due by said tax debtor~~ **the tax lien to the winning bidder.** The
25 sale **auction** will be ~~without appraisalment,~~ for cash or other payment method
26 acceptable to the tax collector, in legal tender money of the United States, ~~and the~~
27 ~~tax sale title to property sold will be redeemable at any time during the applicable~~
28 ~~redemptive period by paying the price given, including costs and five percent (5%)~~
29 ~~penalty thereon, with interest at the rate of one percent (1%) per month until~~

1 redeemed.

2 At any time prior to the institution of an action to enforce the tax lien
3 certificate, the tax lien certificate may be terminated by paying the price paid
4 at auction together with interest at the rate established at the tax auction which
5 shall not exceed one percent (1%) per month on a non-compounding basis
6 computed on the amount paid at auction by the tax lien certificate purchaser
7 until terminated, a penalty at the rate of five percent (5%), and costs
8 reimbursable pursuant to R.S. 47:2156. The termination payment shall also
9 include the amount of any subsequent parish and municipal statutory
10 impositions paid by the tax lien certificate holder, together with any applicable
11 interest computed on the statutory impositions at a rate of one percent (1%) per
12 month on a non-compounding basis."

13 (b) In addition to the notice required to be published pursuant to
14 Subparagraph (a) of this Paragraph, the tax collector may elect to publish via the
15 ~~Internet~~ internet the portion of the notification and advertisement that details the
16 names of delinquent tax debtors, the amount of statutory impositions due, and the
17 description of each specific piece of immovable property ~~to be offered for sale~~ for
18 which a tax lien certificate will be issued. In the instance of using the ~~Internet~~
19 internet for the detailed listing of properties ~~offered for tax sale~~ for which a tax lien
20 certificate will be issued, the tax collector shall provide, within the original printed
21 notification or advertisement, the web address where the comprehensive list of tax
22 debtors and properties ~~offered for sale~~ can be viewed.

23 (2) For the purpose of tax ~~sales~~ lien auctions, it shall be sufficient to
24 advertise all property in the name of the tax debtor at the time the assessment was
25 made.

26 (3) For the purpose of tax ~~sales~~ lien auctions, it shall be sufficient to assess,
27 ~~and~~ describe, and advertise all property assessed in the following manner: by
28 designating the tract or lot by the name by which it is commonly known, or by the
29 number or letter by which it may be usually designated upon the regular ~~assessment~~

1 tax roll or upon an official or private plan or sketch or by giving the boundaries or
2 the names of the owners upon each side, or by the dimensions or description or name
3 given in the act transferring the ownership thereof, or by such other further
4 description as may furnish the means of reasonable identification.

5 (4) No tax sale lien auction shall be set aside or annulled for any error in
6 description or measurement of the property assessed in the name of the tax debtor,
7 provided the property sold can be reasonably identified. ~~When advertisements are~~
8 ~~required to be made in relation to the sale of property for unpaid taxes, the~~
9 ~~advertisements shall be made in the English language only.~~ **No judgment annulling**
10 **a tax sale or tax auction shall have effect until the price and all statutory**
11 **impositions and costs are paid, however, this shall not apply to sales annulled**
12 **because the taxes were paid prior to the date of sale.**

13 (5) ~~On the day of sale, the tax collector shall sell the portion of the property~~
14 ~~which the debtor points out. If the debtor does not point out any property or~~
15 ~~sufficient property, the tax collector shall sell immediately the least quantity of the~~
16 ~~property, determined by undivided interests, which any bidder will buy for the~~
17 ~~amount of taxes, interest, penalties and costs. Except as provided in R.S. 47:2196(D),~~
18 ~~the purchase price or bid price is the amount of taxes, interest, penalties and costs,~~
19 ~~and the bidding is by undivided interests with the initial bid being one hundred~~
20 ~~percent and thereafter declining from the initial bid. As an alternative to the~~
21 ~~procedure for bidding by undivided interest as provided by this Section, upon~~
22 ~~agreement between the tax collector and the local governing authority, any bidder~~
23 ~~may elect to bid down the five percent penalty, as provided for in Article VII,~~
24 ~~Section 25(B)(1) of the Constitution of Louisiana, in increments of one-tenth of a~~
25 ~~percent. The tax collector may determine and establish that the least quantity that can~~
26 ~~be sold by undivided interests is one percent or less of the whole. The tax sale shall~~
27 ~~convey, and the purchaser shall take, tax sale title in the undivided interest bid in the~~
28 ~~entirety of the property, or in the case of separate assessments for undivided interests~~
29 ~~in the property, tax sale title in the undivided interest bid in the entirety of the~~

1 ~~undivided interest, intended to be assessed and sold as it was owned by the~~
2 ~~delinquent tax debtor regardless of any error in the dimensions or description of the~~
3 ~~property as assessed and sold. The tax collector in the advertisement or tax sale may~~
4 ~~give the full description according to original titles.~~

5 ~~(6) Except as otherwise provided in this Subpart, the tax sale shall be~~
6 ~~conducted in the manner provided by law for judicial sales. This provision shall not~~
7 ~~be construed to prohibit the tax collector from conducting the tax sale by using an~~
8 ~~online or electronic bidding process consistent with the law governing judicial sales.~~

9 ~~(7) Except as otherwise provided in this Subpart, the tax sale shall be~~
10 ~~conducted in the manner provided by law for judicial sales. The tax collector may~~
11 ~~require all registered tax sale **lien auction** participants to provide a deposit, not to~~
12 ~~exceed one thousand dollars, prior to the commencement of the tax sale **lien auction**.~~
13 ~~If a deposit is required, the deposit of the winning bidder shall be applied toward the~~
14 ~~sale price at the time of purchase. A deposit from a non-winning bidder shall be~~
15 ~~returned or refunded to the depositor **within no later than** fourteen days **of after** the~~
16 ~~close of the sale **auction**. The deposit shall be made in a form approved by the tax~~
17 ~~collector.~~

18 ~~C.(1) In the absence of actual notice of the sale to a tax sale party, including~~
19 ~~a transferee, or the demonstration of a reasonable effort to provide notice, where the~~
20 ~~name and address of the tax sale party were reasonably ascertainable or where the~~
21 ~~transfer was recorded after the tax collector completed his pre-sale tax sale party~~
22 ~~research, the tax collector shall cancel the sale of the property and refund the tax sale~~
23 ~~purchaser the tax sale purchase price.~~

24 ~~(2) For each transferred property upon which a tax sale is cancelled pursuant~~
25 ~~to Paragraph (1) of this Subsection, the tax collector shall send the transferee a tax~~
26 ~~notification, inclusive of tax sale costs accrued.~~

27 **D. The failure of the tax collector to properly advertise the tax lien**
28 **auction as specified in this Section shall not be a basis to nullify the tax lien**
29 **auction under R.S. 47:2286.**

1 §2154. Tax sales lien auctions; time of sale auction; price

2 A. The tax collector shall ~~seize, advertise and sell tax sale title to the property~~
3 ~~or an undivided interest therein upon which delinquent taxes are due,~~ advertise for
4 sale by public auction the tax lien evidencing delinquent obligations on or before
5 May first of the year following the year in which the taxes were assessed, or as soon
6 thereafter as possible.

7 B. The tax sale lien auction shall be conducted on any weekday ~~within the~~
8 ~~legal hours for judicial sales,~~ with bidding opening not earlier than 8:00 a.m. and
9 closing no later than 8:00 p.m. If a tax sale lien auction is conducted by using an
10 online or electronic bidding process that is conducted over the course of multiple
11 days, bids may be placed on any day at any time on any ~~sale property~~ tax lien upon
12 which bidding has not closed, provided that all ~~sales of property close~~ bidding closes
13 on a weekday within the ~~legal hours for sale as~~ prescribed in this Subsection. Any
14 bid received prior to the opening of the auction shall be null and void.

15 C. ~~The price shall be the amount of statutory impositions due on the property,~~
16 ~~costs, and interest.~~ The opening bid shall be for the statutory impositions due on
17 the property, together with any applicable costs and interest at the rate of one
18 percent (1%) per month on a non-compounding basis from the date that
19 interest began to accrue on the statutory impositions until the date of the
20 auction. The bidders may submit bids reducing the amount of interest to be
21 assessed on the amount paid at the tax lien auction in increments not less than
22 one-tenth of a percent (0.1%). The winning bid shall be that which requires the
23 assessment of the lowest interest to be assessed against the amount paid at the
24 tax lien auction. If multiple bidders offer the same lowest interest, then the
25 winner shall be the first to submit the bid.

26 D. The tax collector shall file in the mortgage records of the parish in
27 which the property is situated a tax lien certificate in favor of the winning
28 bidder or if no bidder, in favor of the political subdivision. The tax collector
29 shall deliver a certified copy of the tax lien certificate to the winning bidder. The

1 tax lien certificate shall be prima facie evidence of the validity of the lien and
2 the assignment to the person named thereon.

3 E. The amount owed to the tax lien certificate holder for the delinquent
4 obligation shall be secured by a tax lien on the immovable property described
5 in the tax lien certificate. This lien shall have priority over all mortgages, liens,
6 and privileges encumbering the property, but all tax lien certificates issued by
7 the tax collector or other tax collectors shall be ranked equally with each other.

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

11 §2155. Tax ~~sale~~ lien certificate

12 A. The tax collector shall authenticate and file in accordance with law, in
13 person or by deputy, in the political subdivision's name, a tax ~~sale~~ lien certificate to
14 purchasers of any property to which tax sale title was sold for taxes the winning
15 bidder, or in the event of no bidder to the political subdivision, in which ~~he~~ the
16 tax collector shall relate in substance a brief history of the proceedings had, ~~shall~~
17 describe the property, state the amount of the taxes, interest, penalties, and costs and
18 the bid made for the property statutory impositions and costs, the monthly
19 interest rate, the penalty assessed at auction, and, if applicable, the payment made
20 to him in cash, cashier's check, certified check, money order, credit card, or wire
21 transfer, or other payment method, ~~shall sell tax sale title, and shall conclude the sale~~
22 ~~with the statement that the property shall be redeemable at any time during the~~
23 ~~applicable redemptive period beginning on the day when the tax sale certificate is~~
24 ~~filed with the recorder of conveyances in the parish in which the property is located.~~
25 The tax collector shall deliver a tax lien certificate to the winning bidder, or if
26 no bidder, the political subdivision, and shall conclude the auction with the
27 statement that the statutory impositions, together with interest, penalties, and
28 costs may be paid at any time prior to the expiration of thirty days after service
29 of a petition to enforce the tax lien certificate. The tax ~~sale~~ lien certificate shall

1 contain the full name and address of the tax ~~sale purchaser~~ **lien certificate holder**.

2 The ~~tax sale~~ certificate shall be sufficient if it is in the following form:

3 "Tax Sale **Lien** Certificate

4 [Name of Political Subdivision]

5 v.

6 [Name of Tax Debtor]

7 State of Louisiana

8 Parish of _____

9 City of _____

10 To: _____

11 ~~BE IT KNOWN AND REMEMBERED that,~~ **On this** _____ **day of**

12 **20**____, I, [Name of tax collector], Tax Collector in and for the [Name of political

13 subdivision], in the name of the [name of political subdivision], and by virtue of the

14 authority in me vested by the constitution and laws of the State of Louisiana and in

15 pursuance of the requirements of those laws, having mailed and published the notice

16 required by law and having strictly complied with each and every requirement of the

17 laws relating to delinquent ~~taxes and tax debtors and to seizures, advertisements, and~~

18 ~~sale of tax sale title to~~ **statutory impositions which did sell by public auction of**

19 **the tax lien, evidenced by this tax lien certificate, for** the property **described**

20 **below.** ~~in full, did in the manner prescribed by law, advertise and list in [name of~~

21 ~~appropriate journal for legal notices] the property to be sold for delinquent property~~

22 ~~taxes with interest and costs for the year(s) of _____ in the [place of sale] on~~

23 ~~[dates of publication], beginning at ten o'clock A.M., giving notice in the issues of~~

24 ~~the newspaper and in said list as advertised the following described immovable~~

25 ~~property appearing in the name of _____~~

26 To-wit:

27 Ward _____ Section No. _____ Taxes \$ _____

28 Assessment No. _____ Interest _____

29 Penalties _____

Costs _____

Total _____

Property description: _____

And on said [date], ~~after beginning but not completing said list, I continued the same within legal hours each succeeding legal day offering tax sale title to said property for sale at public auction in the manner required by said laws and the whole or the undivided interest of the tax debtor therein being the smallest amount of said property that any bidder would buy and pay the taxes and costs, and [Name **and address** of Purchaser] being the **winning** bidder, and having complied with the terms of sale, the auction, is issued a tax lien certificate for the property, which shall be prima facie evidence of the validity of the lien, and the assignment to [Name of Purchaser]. This tax lien certificate entitles him or his successors or assigns to be paid the termination price. He or his successors or assigns shall also be entitled to amounts paid by the certificate purchaser subsequent to the auction as provided by law. became the purchaser of tax sale title to the whole of the property or the undivided interest of the tax debtor therein.~~

NOW, THEREFORE, all the formalities of the law having been complied with, I [Name of Tax Collector], Tax Collector for said [Name of Political Subdivision], by virtue of the authority in me vested by the laws of the State of Louisiana do by these presents ~~sell~~ **issue** and transfer unto [Name and Address of Purchaser], tax sale title **this tax lien certificate** to **the above-described** property ~~or the undivided interest of the tax debtor therein last above described with all the improvements thereon. The tax debtor or any person interested personally or as heir, legatee, creditor, or otherwise, shall have the right to redeem the property for the period of three years [or other redemptive period] from the date of filing of this tax sale certificate. The redemption may take place by paying the price given including costs and five percent penalty thereon with interest at the rate of one percent per month until the redemption.~~ **Any person may cause the tax lien certificate to be terminated by paying the termination price.**

1 IN TESTIMONY WHEREOF, I have hereunto signed my name officially at
2 _____, Parish of _____, in the presence of the two
3 undersigned competent witnesses, who also signed on this _____ day of
4 _____, 2_____.

5 Witnesses:

6 _____

7 Printed Name: _____ [Name of Tax Collector]

8 _____
9 _____

10 _____ [Name of Political Subdivision]

11 Printed Name:

12 By: _____

13 B. A certified copy of the tax ~~sale~~ **lien** certificate is prima facie evidence of
14 the regularity of all matters regarding the tax ~~sale~~ **lien auction** and the validity of the
15 tax ~~sale~~ **lien auction**.

16 C. ~~The tax sale certificate contemplated by this Section is a tax deed for~~
17 ~~purposes of Article VII, Section 25 of the Louisiana Constitution. The lien and~~
18 ~~privilege evidenced by the tax lien certificate shall prescribe seven years from~~
19 ~~the date the tax lien certificate is recorded in the mortgage records of the parish~~
20 ~~in which the property is located. Upon expiration of this time period, the~~
21 ~~recorder of mortgages shall cancel the inscription of the tax lien certificate from~~
22 ~~the records upon request of an interested party. No action to collect the~~
23 ~~delinquent obligation or enforce the lien and privilege may be instituted more~~
24 ~~than seven years after the recordation of the tax lien certificate. This period~~
25 ~~shall be preemptive. An action instituted after the expiration of the preemptive~~
26 ~~period may be dismissed on the court's own action.~~

27 §2156. Post-sale **tax lien auction** notice

28 A. ~~Within the applicable redemptive period, the tax sale purchaser may send~~
29 ~~a written notice to any or all tax sale parties notifying the parties of the sale. The~~

1 notice shall provide full and accurate information necessary to contact the tax sale
2 purchaser, including the name, physical address, and telephone number of the
3 purchaser. It shall be accompanied by a copy of the tax sale certificate received by
4 the tax sale purchaser under the provisions of this Part and copies of the documents
5 that the purchaser received with that sale. The notice shall inform the tax sale parties
6 that the failure to redeem the property prior to the expiration of the applicable
7 redemptive period will terminate the right to redeem the property, and the purchaser
8 will have the right to seek confirmation of the tax title and take actual possession of
9 the property. The notice shall be sufficient if it is in the form set forth in Subsection
10 ~~B of this Section.~~ **The tax lien certificate holder shall use reasonable diligence to**
11 **determine the name and current address of each tax auction party whose**
12 **interest will be terminated by an action brought pursuant to the provisions of**
13 **R.S. 47:2266.1.**

14 B.(1)(a) For each property for which tax sale title was sold at tax sale to a tax
15 sale purchaser, each collector shall within thirty days of the filing of the tax sale
16 certificate, or as soon as practical thereafter, provide written notice to the following
17 persons that tax sale title to the property has been sold at tax sale. The notice shall
18 be sent by postage prepaid United States mail to each tax notice party and each tax
19 sale party whose interest would be shown on a thirty-year mortgage certificate in the
20 name of the tax debtor and whose interest was filed prior to the filing of the tax sale
21 certificate.

22 (b) For each property for which tax sale title was sold at tax sale to a tax sale
23 purchaser, the tax collector shall within ninety days of the expiration of the
24 redemptive period provide written notice to each tax notice party that tax sale title
25 to the property has been sold at tax sale. The notice shall be sent by first class mail.
26 The notice shall be sufficient if it is in the form set forth in Paragraph (2) of this
27 Subsection. **No more than three hundred sixty-five days but no fewer than one**
28 **hundred eighty days before bringing an action pursuant to R.S. 47:2266.1, the**
29 **certificate holder shall send notice to each tax auction party discovered**

1 **pursuant to Subsection A of this Section.**

2 ~~(2)C.~~ The notice shall specify the property upon which the taxes are
3 delinquent, the amount of taxes due, and the manner in which the property shall be
4 redeemed and **required pursuant to Subsection B of this Section** shall be sufficient
5 if in the following **or a substantially similar** form:

6 "[Date]

7 [Name Tax Debtor]

8 RE: Property No. _____

9 Ward ____ Section No. ____ Assessment No. _____

10 Subbed. _____ Lot _____

11 Dear Sir/Madam,

12 ~~This is an important notice. Please read it carefully. We are writing to inform~~
13 ~~you that the property taxes for the above noted property were not paid, and tax sale~~
14 ~~title to the property was sold to a tax sale purchaser for delinquent taxes for the~~
15 ~~year(s) _____. You may redeem this property within three years [or other~~
16 ~~applicable redemptive period] from _____ by paying to the [name~~
17 ~~of tax collector] the following amount due stated in or enclosed with this document.~~
18 ~~The redemptive period will expire _____. Under some circumstances, the third~~
19 ~~party buyer may be entitled to take actual possession and full ownership of the~~
20 ~~property after this time.~~

21 ~~After the expiration of the redemptive period the property cannot be~~
22 ~~redeemed. Continued possession of the property does not extend the redemptive~~
23 ~~period.~~

24 ~~Please contact the [name of tax collector] if you believe that you received this~~
25 ~~notice in error, have sold or transferred this property, or for further information and~~
26 ~~assistance.~~

27 ~~[Tax collectors or name of political subdivision/ name of tax sale purchasers]~~

28 ~~This notice concerns only the property described in the "regarding" portion~~
29 ~~of this letter; the address of that property may or may not be the same as the mailing~~

1 ~~address of this notice. Please contact our office if you feel that you received this~~
2 ~~notice in error. The taxes are now assessed in the name of the tax sale purchaser, but~~
3 ~~will continue to be due as in the past.~~

4 ~~[Enclose or list the amount of statutory impositions due]"~~

5 **THIS IS AN IMPORTANT NOTICE. This is to advise you that a tax lien**
6 **certificate for the above property was issued to _____ who**
7 **paid the tax collector ad valorem taxes, other statutory impositions, and costs**
8 **due and owing for the year(s) _____.**

9 **Research indicates that you may have an ownership interest in, or**
10 **mortgage, lien, privilege, or other interest in the property described above.**
11 **Sender intends to bring an action to enforce its rights as a certificate holder that**
12 **may result in the seizure and sale of the property including your interest.**

13 **The tax lien certificate was issued to the tax lien certificate holder who**
14 **by law is entitled to receive payment of the lien on the property. At the**
15 **expiration of three years from recordation of the tax lien certificate, the tax lien**
16 **certificate holder may bring an action under ordinary process to recognize the**
17 **delinquent obligation evidenced by the tax lien. Thereafter, the tax lien**
18 **certificate holder may seek the seizure and sale of the property described above.**
19 **The delinquent obligations will include reasonable costs and attorney's fees**
20 **incurred by the tax lien certificate holder and you will have thirty days to**
21 **terminate the lien once you are served with the citation and petition in the suit.**
22 **Thereafter, the tax lien certificate may be terminated only by voluntary action**
23 **of the tax lien certificate holder or by order of the court.**

24 **The tax lien certificate and the lien it secures may be terminated by**
25 **delivering the applicable amount indicated on the schedule below plus any**
26 **amounts due to the tax lien certificate holder related to actions taken**
27 **subsequent to the date of this notice.**

28 **[Insert payment schedule for the greater of six months or the remaining**
29 **period before an action under R.S. 47:2266.1 may be instituted showing the**

1 amount required to be paid to terminate the tax lien certificate through the last
2 day of each month.]

3 D. Upon issuance of the notices required by this Section, the tax lien
4 certificate holder shall submit an affidavit of costs and fees to the tax collector
5 attesting to the costs incurred including title research fees, postage, and
6 administrative fees, which shall not exceed five hundred dollars.

7 ~~C.(1) For each property adjudicated to a political subdivision at a tax sale,~~
8 ~~each collector shall, within thirty days of filing of the tax sale certificate, or as soon~~
9 ~~as practical thereafter, provide written notice to the following persons that tax sale~~
10 ~~title to the property has been sold at tax sale. The notice shall be sent by postage~~
11 ~~prepaid United States mail to each tax notice party and each tax sale party whose~~
12 ~~interest would be shown on a thirty-year mortgage certificate in the name of the tax~~
13 ~~debtor and whose interest was filed prior to the filing of the tax sale certificate.~~

14 ~~(2) The notice shall specify the property upon which the taxes are delinquent,~~
15 ~~the amount of taxes due, and the manner in which the property shall be redeemed and~~
16 ~~shall be sufficient if in the following form:~~

17 "[Date]"

18 [Name of Tax Debtor]

19 RE: ~~Property No.~~ _____

20 ~~Ward~~ ____ ~~Section No.~~ ____ ~~Assessment No.~~ _____

21 ~~Subbed.~~ _____ ~~Lot~~ _____

22 Dear Sir/Madam,

23 ~~This is an important notice. Please read it carefully. We are writing to inform you~~
24 ~~that the property taxes for the above noted property were not paid, and tax sale title to the~~
25 ~~property was sold to [name of political subdivision] for delinquent taxes for the year(s)~~
26 ~~_____. You may redeem this property within three years [or other applicable redemptive~~
27 ~~period] from _____ by paying to the [name of tax collector] the amount due~~
28 ~~stated in or enclosed with this document. The redemptive period will expire _____.~~ Under
29 ~~some circumstances, the [name of political subdivision] may be entitled to take actual~~

1 possession and full ownership of the property or otherwise sell a full ownership interest in
2 the property. After the expiration of the redemptive period, your rights to redeem may be
3 limited. Continued possession of the property does not extend the redemptive period.

4 Please contact the [name of tax collector] if you believe that you received this notice
5 in error, have sold or transferred this property, or for further information and assistance.

6 [Tax collectors or name of political subdivision / name of tax sale purchasers]

7 Payment shall be made with cashier's check or money order.

8 This notice concerns only the property described in the "regarding" portion of this
9 letter; the address of that property may or may not be the same as the mailing address of this
10 notice. Please contact our office if you feel that you received this notice in error. The taxes
11 are now assessed in the name of the tax sale purchaser, but will continue to be due as in the
12 past.

13 [Enclose or list the amount of statutory impositions due.]"

14 D. If the tax sale party is deceased, the notice to a tax sale party provided for
15 pursuant to this Section shall be sufficient if made to the succession representative,
16 if applicable, or to a curator as provided by Code of Civil Procedure Article 5091.

17 * * *

18 §2158. Writ of possession **Repairs**

19 A. When necessary to comply with an order of a political subdivision for the
20 purpose of enforcing property standards, upon the presentation of the order and a
21 certified copy of a tax sale certificate for immovables to a judge of a competent
22 jurisdiction (determined by the value of the immovables described and not the
23 amount of the taxes), the judge shall grant ex parte an order of seizure and
24 possession, commanding the sheriff to seize the property and place the purchaser in
25 actual possession. A writ of possession shall be issued by the clerk, but the purchaser
26 may take actual possession without the order with the consent or acquiescence of the
27 tax debtor or otherwise, provided no force or violence is used. **When authorized by**
28 **a court of competent jurisdiction, as determined by the value of the immovable**
29 **property described and not by the value of the delinquent statutory impositions,**

1 a tax lien certificate holder may make necessary repairs that are required to
2 comply with a notice or order of a political subdivision charged with
3 enforcement of property standards. The tax lien certificate holder who
4 undertakes repairs shall have the rights and duties of a manager pursuant to
5 Civil Code Arts. 2292 through 2297.

6 B. The purchaser tax lien certificate holder shall have a privilege on the
7 immovable property for the costs of complying with the order of the political
8 subdivision. To preserve this privilege, the purchaser tax lien certificate holder
9 shall file ~~the writ of possession with the recorder of mortgages~~ in the mortgage
10 records of the parish in which the property is located ~~within fifteen days after its~~
11 ~~issuance. The effect of recordation shall cease one year after the date of filing the~~
12 ~~writ of possession, unless a statement of privilege referencing the writ and detailing~~
13 ~~the costs is filed with the recorder of mortgages before the expiration of one year~~
14 ~~from the date of filing the writ. In this case, the effect of recordation shall cease one~~
15 ~~year after the date of filing the statement of privilege, unless a suit to enforce the~~
16 ~~privilege and a notice of lis pendens is filed with the recorder of mortgages prior to~~
17 ~~the cessation of the effects of recordation.~~ expenses incurred in complying with the
18 notice or order not later than fifteen days after satisfaction of the requirements
19 of the order. The tax lien certificate holder shall send a copy of the statement of
20 privilege to the debtor. The privilege shall terminate five years after the
21 recordation of the statement of privilege.

22 C. The expenses incurred in complying with the order and recording the
23 privilege shall be recoverable by the certificate holder only if the tax lien
24 certificate holder satisfies the requirements of Subsection B of this Section.

25 D. If termination of the lien occurs before the tax lien certificate holder
26 files a statement of privilege in the mortgage records, the tax lien certificate
27 holder shall subsequently record the statement and the tax debtor shall be
28 required to reimburse the tax lien certificate holder the costs outlined therein.

29 §2158.1. Prohibition of certain actions; exceptions

1 A. A tax debtor who is the owner of and who is residing in the ~~tax sale~~
2 property shall not be subject to any eviction proceeding or to a writ of possession
3 pursuant to R.S. 47:2158 during the redemptive period **prior to the conclusion of**
4 **a sale pursuant to a writ of fieri facias following the conclusion of an action**
5 **instituted pursuant to R.S. 47:2266.1.**

6 B. The acquiring person shall not be entitled to or charge any rental or lease
7 payments to the owner or occupants and shall not place any constructions on or make
8 any improvements to the ~~tax sale property during the redemptive period~~ **immovable**
9 **property subject to the tax sale, tax auction, or tax lien certificate, until the**
10 **acquiring person has been granted the right to possess the property under the**
11 **law in effect at the time the acquiring person obtained its interest in the**
12 **immovable property.** An acquiring person who violates the provisions of this
13 Section shall be subject to a penalty of five percent of the price paid by the acquiring
14 person for tax title and five percent of any amounts paid by the tax debtor who is the
15 owner of and who is residing in the ~~tax sale~~ property for rental or lease payments.
16 The penalty shall accrue from the time the acquiring person took possession of the
17 property until the time the property is redeemed. ~~Furthermore, nothing~~ **Nothing** in
18 this Section shall be construed to limit the rights of a tax debtor who is the owner of
19 and who is residing in the ~~tax sale~~ property to recover rental or lease payments paid
20 to an acquiring person in violation of the provisions of this Section.

21 C. The provisions of this Section shall not limit the rights of a person who
22 acquires the property at a judicial sale conducted pursuant to a writ of fieri facias,
23 writ of seizure and sale, or other court order, or to a successor in interest to such a
24 person.

25 §2159. Request for notice

26 Any person may request that all notices that are sent to a tax debtor also be
27 sent to the requesting person by sending a written notice to the appropriate tax
28 collector listing the name of the tax debtor, a legal description of the property, and
29 the address to which the notice is to be sent. The person requesting notice shall also

1 pay a reasonable sum not to exceed twenty dollars to the tax collector to defray the
 2 cost of providing the notice. A mortgage holder who has requested notice and paid
 3 the fee shall receive notices until such time that the tax collector receives notice of
 4 the cancellation of the mortgage inscription. **For any other person, this request**
 5 **shall be valid for the current tax year only. Upon request, the tax collector shall**
 6 **inform the tax lien certificate holder of any person or entity requesting notice**
 7 **in accordance with the provisions of this Section.**

8 §2160. Tax ~~sale title~~ **lien certificate**; effect on other statutory impositions

9 Tax ~~sale title~~ **A tax lien certificate** to property shall not affect, invalidate, or
 10 extinguish the claim of another political subdivision for the ~~taxes~~ **statutory**
 11 **impositions** due on the property that were not included in the bid price.

12 **§2160.1. Subsequent statutory impositions**

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

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

21 **(2) A tax lien certificate holder who pays statutory impositions on behalf**
 22 **of a tax debtor pursuant to this Subsection shall be entitled to collect interest on**
 23 **the amount paid at the rate of one percent per month on a non-compounding**
 24 **basis in accordance with the provisions of R.S. 47:2127.**

25 **(3) If a subsequent statutory imposition is paid by the tax lien certificate**
 26 **holder after the tax lien is terminated, the tax collector shall issue a refund of**
 27 **the subsequent statutory imposition within thirty days of written demand being**
 28 **made by the tax lien certificate holder.**

29 * * *

1 §2162. Purchase by tax collectors and assessors at tax ~~sale~~ **lien auction** forbidden

2 The tax collector or tax assessor for the political subdivision, or any other
3 person acting on behalf of the political subdivision whose duties are to assess or
4 collect ad valorem taxes for the political subdivision, shall not buy, either directly
5 or indirectly, any ~~property or tax sale title sold or offered for sale for ad valorem~~
6 ~~taxes imposed by that political subdivision~~ **delinquent obligation**. The sale **tax lien**
7 **auction** shall be subject to an action for nullity except that the violation of this
8 Section shall not be a cause for annulling the sale **tax lien auction** if the property or
9 tax ~~sale title~~ **lien certificate** has been sold by the violator, his successor, or assigns
10 to a person who purchased the property in good faith by onerous title. In addition to
11 any other penalties provided by law for violation of this Section, the violator shall
12 **forfeit the price paid at the tax lien auction in favor of the tax debtor and shall**
13 **disgorge any profits he has made, either directly or indirectly, to the tax debtor.**

14 §2163. Purchase by co-owners

15 An owner or co-owner may pay the statutory impositions plus interest and
16 costs due at the time of the tax ~~sale~~ **lien auction**. The purchase of ~~tax sale title to~~
17 ~~property at a tax sale~~ **lien** by an owner or ~~co-owner of~~ **other person holding an**
18 **interest in** the property, **other than a tax lien certificate holder**, shall be deemed
19 a ~~redemption~~ **payment to the tax collector of the delinquent obligation. A tax lien**
20 **certificate issued in the name of the owner or a person holding an interest in the**
21 **property, other than a tax lien certificate holder, shall not constitute a lien and**
22 **privilege on the property.**

23 **§2164. Tax lien certificates assignable; recordation**

24 **A tax lien certificate may be assigned by the tax lien certificate holder to**
25 **any person not prohibited from purchasing the delinquent statutory impositions**
26 **under R.S. 47:2162. The assignment of a certificate issued to a political**
27 **subdivision for less than the full amount of the delinquent obligation shall not**
28 **be considered a donation of public property. Each assignment of a tax lien**
29 **certificate shall be filed with the recorder of mortgages and notice delivered to**

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the tax collector.

* * *

§2201. Ordinance; sale or donation of adjudicated property or certain tax lien certificates; conversion of adjudicated property to tax lien certificates

A. A political subdivision may adopt ordinances regarding the public sale or donation of adjudicated property and the assignment of tax lien certificates issued to the political subdivision that complies with R.S. 47:2202, 2203, and 2206. A public sale or donation of adjudicated property or an assignment of a tax lien certificate issued to by a political subdivision may be made by sale or donation of an individual tax parcel or of an individual tax lien certificate, or by sale or donation of multiple tax parcels or of multiple tax lien certificates as a whole.

B. A political subdivision may adopt ordinances which convert title to adjudicated property held by the political subdivision to a tax lien certificate issued to the political subdivision. The political subdivision shall file a tax lien certificate with the recorder of mortgages for the parish in which the property is located and all time periods related to the enforcement of the tax lien certificate and shall run from the date of its recordation regardless of the date on which the property was adjudicated to the political subdivision.

§2202. Minimum bid prices; sale of adjudicated property; sale of tax lien certificate issued to the political subdivision

A.(1) The governing authority of each political subdivision may elect to set a dollar amount as a minimum bid for the public sale of adjudicated property, which shall be at least the total amount of statutory impositions, governmental liens, and costs of sale.

(2) The governing authority of each political subdivision may elect ~~also~~ to require an appraisal of adjudicated property to be sold at public sale. When the political subdivision elects to use the appraised value to establish a bidding floor instead of setting a dollar amount minimum bid as allowed by this Section, the

1 political subdivision shall appoint a licensed appraiser to appraise and value the
2 property. The minimum bid at the first public sale shall be at least two-thirds of the
3 appraised value of the property. If the property fails to sell at the first public sale, the
4 minimum bid at the second sale shall be one-third the appraised value of the
5 property.

6 ~~(3) Alternatively, the~~ **The** governing authority of each political subdivision
7 may elect to sell the adjudicated property at public sale to the highest bidder without
8 setting a minimum bid or requiring an appraisal.

9 **(4) The governing authority of each political subdivision may elect to set**
10 **a minimum bid for the assignment of tax lien certificates issued to the political**
11 **subdivision to be sold at a public sale.**

12 * * *

13 §2203. Pre-bidding procedures; sale of adjudicated property **and certain tax lien**
14 **certificates**

15 A. Initiation by political subdivisions. A political subdivision may provide
16 by ordinance for the sale of adjudicated property **or assignment of tax lien**
17 **certificates issued to a political subdivision** at a public sale and may include the
18 date for the sale in the ordinance. However, the date of the sale may be provided by
19 a subsequent ordinance, or the date may be set administratively by the political
20 subdivision.

21 B. Initiation by persons. (1) Whenever any person desires to initiate the
22 public sale of adjudicated property **or assignment of tax lien certificates issued to**
23 **a political subdivision** and the political subdivision desires to sell, the person shall
24 deposit an amount determined by the political subdivision to be sufficient to cover
25 the expenses of the sale, including advertising, appraisals, and other costs associated
26 with the sale.

27 (2) Should the depositor at the sale fail to be the highest bidder, the money
28 deposited shall be returned to him. However, if no one at the sale bids up to the
29 minimum price provided in this Subpart, then the money shall be retained to pay the

1 expenses of the sale, but any money remaining after the expenses are paid shall be
2 returned to the depositor.

3 C. Advertisement. A public sale shall be advertised twice in the official
4 journal for the political subdivision, once at least thirty days prior to the date of the
5 public sale, and once no more than seven days prior to the date of the public sale.
6 The advertisement shall provide for the minimum bid, the latest date written bids
7 will be accepted, the time and date of in-person bidding, and any other terms of sale.
8 However, if no minimum bid is set by the governing authority of the political
9 subdivision on the adjudicated property **or assignment of a tax lien certificate**
10 **issued to a political subdivision** to be sold at the public sale, the advertisement shall
11 include a statement that no minimum bid is set and that the property shall be sold to
12 the highest bidder.

13 §2204. Additional terms of ordinance; sale of adjudicated property

14 The ordinance allowing for the public sale of adjudicated property **or**
15 **assignment of a tax lien certificate issued by a political subdivision** may provide
16 that the public sale may be subject to terms and conditions imposed by the political
17 subdivision in the ordinance. The political subdivision may also authorize the sale
18 of adjudicated property **or assignment of a tax lien certificate issued by a political**
19 **subdivision** at public sale at a price determined by the highest bidder without setting
20 a minimum bid or requiring an appraisal. An ordinance may provide that a
21 subsequent ordinance is required to approve the sale.

22 * * *

23 §2206. Notice; sale or donation of adjudicated property

24 * * *

25 **D. The notice requirements of this Section shall not apply to the**
26 **assignment of a tax lien certificate issued to the political subdivision.**

27 * * *

28 **§2207.1. Assignment of tax lien certificate; authentication**

29 **Upon receipt of the price for the assignment of the tax lien certificate and**

1 the satisfaction of any terms or conditions required in the ordinance authorizing
2 the assignment, the political subdivision shall authenticate the assignment of the
3 tax lien certificate and file the assignment of the tax lien certificate with the
4 recorder of mortgages of the parish in which the property is located.

5 * * *

6 §2211. Disposition of proceeds of sale of adjudicated property

7 ~~Except as otherwise agreed by the holders of the statutory impositions and~~
8 ~~governmental liens, all proceeds from the sale of adjudicated property after~~
9 ~~deduction of the costs of the sale shall be paid pro rata to those holders, and any~~
10 ~~amount in excess of the costs, statutory impositions, and governmental liens shall be~~
11 ~~paid to the selling political subdivision.~~ The proceeds of the sale of adjudicated
12 property under prior law exceeding the statutory impositions, other
13 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
15 political subdivision for the benefit of persons holding an interest in the
16 property for a period of one year from the date that notice is sent as provided
17 by this Section. No later than thirty days after the date of the sale, the political
18 subdivision shall notify each tax lien party of the funds being held for the
19 benefit of persons holding an interest in the property. Any person holding an
20 interest in the property may submit an application to receive that person's
21 portion of the proceeds by submitting an affidavit to the political subdivision
22 asserting the facts necessary to prove their interest in the property and the
23 proportion of the proceeds to which they are entitled. If no application to
24 receive the excess bid is received timely, the excess bid shall revert to the selling
25 political subdivision.

26 * * *

27 PART V. REDEMPTIONS TERMINATION OF LIEN

28 SUBPART A. GENERAL PROVISIONS

29 §2241. Redemptive Termination period preemptive

1 All redemptive termination periods provided in the ~~Louisiana~~ Constitution
2 of Louisiana shall be preemptive.

3 **§2241.1. Redemptions made prior to January 1, 2025**

4 **Redemptions for tax sales or tax certificates prior to January 1, 2025,**
5 **shall be made in accordance with the law in effect at the time of the sale. For**
6 **properties adjudicated to the state for tax years 1880 through 1973,**
7 **redemptions shall be made through the register of the state land office.**

8 §2242. Person entitled to redeem ~~terminate~~

9 Any person may redeem ~~cause a~~ tax sale title to property, but the redemption
10 shall be in the name of the tax debtor lien certificate to be terminated. Except as
11 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
13 tax lien certificate to be terminated shall qualify as a creditor in the tax debtor's
14 succession or business reorganization, liquidation, or receivership.

15 §2243. Redemption Termination payments

16 ~~Redemptions shall be made through the tax collector of the appropriate~~
17 ~~political subdivision, or in the case of properties adjudicated to the state for tax years~~
18 ~~1880 through 1973, redemptions shall be made through the register of the state land~~
19 ~~office. Payment shall include all statutory impositions accruing before the date of~~
20 ~~payment with five percent penalty and simple interest accruing at one percent per~~
21 ~~month, as well as all other sums required to be paid pursuant to this Subpart. The tax~~
22 ~~collector shall promptly remit the redemption payment to the tax sale purchaser; the~~
23 ~~register shall promptly deposit the redemption payment in the state treasury.~~

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

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

29 **(2) The tax collector shall remit the termination price to the certificate**

1 holder no later than thirty days after receipt of the termination price.

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
4 percent (1%) per month from the delinquency date to the date of the tax lien
5 auction.

6 (b) A penalty at the rate of five percent (5%) calculated on the statutory
7 impositions.

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

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

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

12 (f) Interest calculated on the amount paid at the tax lien auction at the
13 rate established at auction.

14 (g) The costs incurred by the tax lien certificate holder related to
15 post-auction notices in an amount not to exceed five hundred dollars provided
16 that an affidavit was submitted to the tax collector in accordance with R.S.
17 47:2156 prior to the termination payment being made.

18 (2) If the certificate holder has paid subsequent statutory impositions for
19 the subject property, the termination price shall also include the amount of the
20 subsequent statutory impositions, together with any applicable interest and
21 costs that may have accrued pursuant to this Part.

22 (3)(a) If the certificate holder has caused any tax lien certificates
23 outstanding on the subject property to be terminated and such terminated tax
24 lien certificate would not be preempted pursuant to R.S. 47:2267, the amount
25 of such termination payments shall be included in the termination price,
26 together with interest on the amount of the termination payments at the rate
27 stated in the certificate calculated on a non-compounding basis.

28 (b) A certificate holder who terminates a tax lien certificate in
29 accordance with Subparagraph (a) of this Paragraph shall notify the tax

1 collector at the time of the termination of his status as the certificate holder.

2 Interest shall not accrue pursuant to Subparagraph (a) of this Paragraph if the
3 certificate holder fails to satisfy the requirements of this Subparagraph.

4 (4)(a) The tax collector shall not refuse to accept payment of the
5 termination price due for an outstanding tax lien on the basis that one or more
6 additional tax lien certificates or unsold statutory impositions remain
7 outstanding with respect to the subject property.

8 (b) If there are multiple tax lien certificates outstanding with respect to
9 the subject property and the amount paid to terminate is less than the amount
10 necessary to terminate all terminable tax lien certificates outstanding, the tax
11 collector shall apply the amount paid as directed by the payor, or if not directed
12 by the payor, to the oldest terminable tax lien certificate outstanding.

13 (C) If an action has been brought pursuant to R.S. 47:2266.1,
14 termination shall be made in accordance with the provisions of that Section.

15 §2244. Additional payments to political subdivision

16 ~~Payment also~~ **The termination payment** shall include the actual costs
17 incurred by the political subdivision for preparation and ~~filing of redemption~~
18 ~~certificates, the cost of mail, notice, publication of notice, personal service of notice,~~
19 ~~appraisal, and costs associated with the determination of tax sale parties and their~~
20 ~~notification~~ **of the tax lien certificate, provision of the notice of the auction,**
21 **provision of any post-auction notice, and recording costs.** However, the actual
22 cost of preparation and filing of redemption certificates **total reimbursable costs**
23 shall not exceed ~~two~~ **three** hundred dollars, **exclusive of filing and recording fees.**
24 The political subdivision may also require the payment of all amounts accrued under
25 ~~other governmental liens as of the date of payment.~~

26 §2245. Redemption **Termination of tax lien** certificate

27 Upon payment of the redemption costs **all amounts due pursuant to R.S.**
28 **47:2243 and 2244,** the tax collector shall issue a ~~redemption~~ **termination** certificate
29 in the name of the tax debtor and file the ~~redemption~~ **termination of the tax lien**

1 certificate in the appropriate conveyance mortgage records. ~~When a redemption~~
 2 ~~certificate is issued by the register of the state land office pursuant to this Subpart,~~
 3 ~~the person redeeming the property shall file the redemption certificate in the~~
 4 ~~appropriate conveyance records of the parish wherein the property is located. Upon~~
 5 ~~receipt of the termination of the tax lien certificate, the recorder of mortgages~~
 6 ~~shall mark the tax lien certificate or tax lien certificates cancelled. The~~
 7 ~~redemption termination of a tax lien certificate shall be sufficient if it is in the~~
 8 following form:

"CERTIFICATE OF REDEMPTION TERMINATION

STATE OF LOUISIANA

PARISH OF _____

CITY OF _____

13 Having this day received from _____ the sum of
 14 _____ Dollars (\$ _____), being the full amount of taxes, costs,
 15 penalties, and interest, plus any subsequently paid taxes, accruing from that certain tax sale
 16 on the _____ day of _____, _____, for the delinquent
 17 [name of political subdivision] taxes for the year _____, assessed to
 18 _____ covering tax sale title to that certain immovable
 19 property located in the parish described as which property was adjudicated at said tax sale
 20 to _____.

21 _____ NOW THEREFORE I, under the authority conferred on me by R.S. 47:2245, hereby
 22 certify said property as being redeemed to said tax debtor, or his successors in title, from any
 23 claims arising out of said tax sale.

24 _____ DONE AND SIGNED at my office in _____, Louisiana this
 25 _____ day of _____, _____.

26 On this day, the undersigned received from _____ the full
 27 amount due under that certain tax lien certificate(s) related to delinquent statutory
 28 impositions to [name of political subdivision] for years _____
 29 affecting the property described on Exhibit A, attached hereto and incorporated herein
 30 by reference.

31 NOW THEREFORE, I, under the authority conferred on me by R.S. 47:2245,
 32 hereby terminate each tax lien certificate hereinafter listed and direct and request the

1 Clerk of Court and the Recorder of Mortgages for the Parish of _____ to cancel the

2 following inscriptions:

3 Recorded in Mortgage Book _____, Page _____, Instrument No. _____,

4 Registry No. _____.

5 Recorded in Mortgage Book _____, Page _____, Instrument No. _____,

6 Registry No. _____.

7 Recorded in Mortgage Book _____, Page _____, Instrument No. _____,

8 Registry No. _____.

9 Recorded in Mortgage Book _____, Page _____, Instrument No. _____,

10 Registry No. _____.

11 DONE AND SIGNED at my office in _____, Louisiana this

12 _____ day of _____, _____. ATTEST:

13 _____

14 Printed Name: _____ [Name of tax collector] and Ex Officio Tax
15 Collector

16 _____

17 Printed Name: _____ "

18 **SUBPART B. ~~ADJUDICATED PROPERTY~~ PROPERTY RECEIVING NO BID**

19 ~~§2246. Statutory right to redeem adjudicated property~~ **Right to purchase a tax lien**
20 **certificate issued to the political subdivision**

21 ~~A. For property adjudicated to a political subdivision, after the expiration of~~
22 ~~the applicable redemptive period, any person may redeem tax sale title to property~~
23 ~~in the name of the tax debtor until any of the following shall occur:~~

24 ~~(1) The later of sixty days or six months, as applicable, after the notice~~
25 ~~required by R.S. 47:2206, or the filing of the sale or donation transferring the~~
26 ~~property from the political subdivision pursuant to R.S. 47:2201 et seq.~~

27 ~~(2) The granting of the order of possession pursuant to R.S. 47:2232.~~

28 ~~(3) Sixty days or six months, as applicable, after the notice required by R.S.~~
29 ~~47:2236.~~

1 ~~B. For property adjudicated to the state for nonpayment of taxes for years~~
 2 ~~1880 through 1973, any person may redeem said property in the name of the tax~~
 3 ~~debtor, subject to any encumbrances placed thereon by the state, until such time as~~
 4 ~~the state sells or transfers the property.~~ **For property receiving no bid, any person**
 5 **may purchase a tax lien certificate issued in the name of the political subdivision**
 6 **from the political subdivision and on the terms and conditions established by**
 7 **the political subdivision, and file an action as a certificate holder pursuant to**
 8 **R.S. 47:2266.1.**

9 §2247. ~~Redemption of adjudicated property~~ **Termination of tax lien certificate**
 10 **issued to political subdivisions**; additional payments

11 ~~A. The person redeeming property adjudicated~~ **terminating a tax lien**
 12 **certificate issued** to a political subdivision shall pay also the **termination price and**
 13 actual costs incurred by the political subdivision ~~and any acquiring person~~ for the
 14 costs of all certified mail **or commercial carrier**, ~~notice~~, publication of notice, or
 15 personal services of notices in complying with the applicable provisions of law,
 16 including, without limitation, determination of tax ~~sale~~ **lien auction** parties and the
 17 notification of such persons of the ~~sale or donation~~ **subsequent transaction** as
 18 allowed by law.

19 **B. For property adjudicated to the state for nonpayment of taxes for**
 20 **years 1880 through 1973, any person may redeem the property in the name of**
 21 **the tax debtor, subject to any encumbrances placed on the property by the state,**
 22 **until such time as the state transfers the property.**

23 PART VI. PROCEDURES TO QUIET TAX TITLE **ENFORCE TAX LIEN**

24 **CERTIFICATE**

25 ~~SUBPART A. PROCEEDING TO QUIET TITLE~~

26 * * *

27 **§2266.1. Procedure to recognize amounts due under tax lien certificate**

28 **A.(1) Upon the expiration of the later of three years from recordation of**
 29 **the tax lien certificate or one hundred eighty days after providing the notices**

1 required by R.S. 47:2156, a certificate holder may, by verified petition, institute
2 in a court of competent jurisdiction, as determined by the value of the
3 immovable property described and not by the value of the delinquent
4 obligation, an ordinary proceeding against each owner of the property seeking
5 recognition of the amounts due to the certificate holder and the lien and
6 privilege evidenced by the tax lien certificate.

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

11 (3) At the time of filing, the petitioner shall send a copy of the petition to
12 the tax collector and file a notice of pendency of action with the recorder of
13 mortgages of the parish in which the property is located. The notice of pendency
14 of action shall preserve the effect of the certificate as a tax lien on the property
15 described therein during the pendency of the action, notwithstanding R.S.
16 47:2267.

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

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

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

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

24 (c) At least one hundred eighty days have passed since the transmission
25 of notices as required by R.S. 47:2156.

26 (d) The attached tax lien certificate was issued for the collection of
27 delinquent statutory impositions on the property described.

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

1 **(f) The amount of the obligation secured by the lien as evidenced by the**
2 **statement of tax collector and the affidavit of costs incurred executed by the**
3 **certificate holder.**

4 **(g) The petitioner is entitled to recover court costs and reasonable**
5 **attorney's fees incurred in prosecution of the action.**

6 **B. This action shall be brought in the parish in which the property is**
7 **located unless it lies in two or more parishes, in which case the action may be**
8 **brought in any such parish.**

9 **C.(1) The court may appoint an attorney at law to represent a defendant**
10 **pursuant to Code of Civil Procedure Article 5091. The attorney shall receive a**
11 **reasonable fee for his services, to be fixed by the court and be taxed as costs.**
12 **The costs for filing, service of process, and fees and costs of the court-appointed**
13 **attorney shall be added to the termination price.**

14 **(2)(a) Once an action has been brought pursuant to this Section, any**
15 **person may, within thirty days of service of the petition upon all parties cause**
16 **the tax lien certificate to be terminated by delivering the termination price**
17 **secured by the lien and privilege as set forth in the petition and evidenced by the**
18 **statement of the tax collector and the affidavit of costs incurred. The tax lien**
19 **certificate holder shall notify the tax collector in writing of the date on which**
20 **service is effectuated upon all parties. The tax collector shall not accept any**
21 **termination payments subsequent to thirty days after service of all parties.**

22 **(b) Commencing on the thirty-first day after service of the petition**
23 **described in this Section is made on all parties, any person holding an interest**
24 **in the property which may be terminated by the enforcement of the lien and**
25 **privilege evidenced by the tax lien certificate may terminate the tax lien by**
26 **filing a contradictory motion for the court to set the termination price and**
27 **direct the clerk of court to terminate the tax lien certificate, upon deposit of the**
28 **termination price in the registry of the court or delivery of the termination price**
29 **to the certificate holder. The court shall fix the amount of the termination price**

1 within thirty days of filing of the motion.

2 (3) Any penalty that has become final pursuant to R.S. 47:2158.1 or
3 2231.1 that remains unpaid at the time an action pursuant to this Section is filed
4 may be enforced by subtracting the amount of the penalty from the termination
5 price due.

6 D. A judgment rendered in favor of the plaintiff shall be in rem only. The
7 judicial mortgage created by the recordation of the judgment shall affect only
8 the property described in the petition and shall prime all other liens, privileges,
9 mortgages, and other encumbrances of any nature whatsoever regardless of
10 when recorded.

11 §2267. Procedure to enforce lien and privilege; proceeds of judicial sale

12 A. A judgment in favor of the tax lien certificate holder in an action
13 brought pursuant to R.S. 47:2266.1 may be enforced by a writ of fieri facias
14 directing the seizure and sale of the property described in the judgment
15 pursuant to Code of Civil Procedure Article 2291 et seq. The procedure for
16 enforcement of a judgment pursuant to a writ of fieri facias pursuant to those
17 articles shall apply to the procedure to enforce the lien evidenced by a tax lien
18 certificate.

19 B. 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) To the plaintiff certificate holder for the payment of the judgment
23 and reasonable costs and attorney fees incurred in relation to the judicial sale.

24 (2) To the holders of tax lien certificates that have not perempted for the
25 termination price.

26 (3) To holders of recorded mortgages, liens, and privileges to satisfy each
27 claim.

28 (4) To each owner in accordance with their interest.

29 C. Distribution of the judgment amount to the plaintiff tax lien

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

5 D. 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.
7 The cost of causing the deposit shall be deducted from the funds being
8 deposited. If the surplus proceeds are not claimed within one year they shall be
9 subject to the Uniform Unclaimed Property Act of 1997, R.S. 9:151 et seq.

10 §2268. Purchase by a person holding an interest in the property.

11 If a person holding an interest in the property other than a certificate
12 holder, tax sale purchaser, or tax certificate purchaser is the winning bidder at
13 the judicial sale, then only the amount necessary to satisfy the costs of sale, the
14 commission and the amounts due to the plaintiff certificate holder need be
15 delivered to the sheriff and the effect of the judicial sale shall be the same as if
16 the tax lien certificate was terminated immediately prior to the rendering of the
17 judgment being enforced.

18 §2269. Effect of judicial sale

19 The judicial sale shall terminate all interests in the immovable property
20 except the following, if filed prior to the tax lien certificate:

21 (1) Building restrictions, condominium declarations, or other common
22 ownership interest regimes.

23 (2) Dedications in favor of political subdivisions, the public, or public
24 utilities.

25 (3) Immobilizations of manufactured homes.

26 (4) Integrated coastal protection as defined in R.S. 49:214.2 or a project
27 listed in the comprehensive master coastal protection plan as defined in R.S.
28 49:214.2.

29 (5) Levee or drainage projects by the departments, agencies, boards, or

1 commissions of the state of Louisiana and their political subdivisions, including
 2 but not limited to a levee district or levee and drainage district as identified in
 3 Chapter 4 of Title 38 of the Louisiana Revised Statutes of 1950, parishes or
 4 municipalities, and the United States.

5 (6) Mineral rights.

6 (7) Pipeline servitudes.

7 (8) Predial servitudes.

8 Section 2. R.S. 47:2121, 2123, 2128, 2131, 2152, 2157, 2161, 2196, 2197, 2266, and
 9 2271 through 2280 are hereby repealed in their entirety.

10 Section 3. The Louisiana State Law Institute is hereby authorized and directed to
 11 review all statutes modified or repealed by this Act and make any necessary technical
 12 changes. The Institute shall make recommendation as it deems necessary to clarify, modify,
 13 or eliminate antiquated provisions of law consistent with the provisions of this Act and to
 14 submit its recommendations to the legislature on or before January 1, 2025.

15 Section 4. This Act shall apply to all taxable periods beginning on or after January
 16 1, 2024.

17 Section 5. This Act shall take effect and become operative if the proposed
 18 amendment to Article VII, Section 25 of the Constitution of Louisiana contained in the Act
 19 which originated as Senate Bill No. 119 of this 2024 Regular Session of the Legislature is
 adopted at a state-wide election and becomes effective.

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

DIGEST

SB 504 Original

2024 Regular Session

Luneau

Present law uses the term "taxes" throughout Chapter 5 of Subtitle III of Title 47 of the Louisiana Revised Statutes of 1950.

Proposed law amends present law and replaces "taxes" with "statutory impositions" throughout present law except when specifically referring to ad valorem taxes. "Statutory impositions" is defined in present law to include ad valorem taxes and other charges included on a property tax bill.

Present law provides that the purpose of present law includes the following:

- (1) Encourage the payment and efficient collection of property taxes.

- (2) Satisfy the requirements of due process.
- (3) Provide a fair process and statutory price for the redemption of tax sales and adjudicated property.

Proposed law repeals present law.

Present law defines the terms "adjudicated property", "duly notified", "governmental lien", "redemption nullity", "send", "tax sale party", "tax sale property", "tax sale purchaser" and "tax sale title".

Proposed law repeals these definitions from present law.

Proposed law defines "delinquent obligation" as statutory impositions included in the tax bill that are not paid by the due date, plus interest, costs, and penalties that may accrue.

Proposed law defines "forbidden purchase nullity" as a nullity of an action conducted in violation of proposed law.

Proposed law defines "tax auction party" as the tax notice party, the owner of the property as shown in the conveyance records, and any other person holding an interest in the property.

Proposed law defines "tax lien auction" as the sale of a delinquent obligation.

Proposed law defines "tax lien certificate" as the written instrument evidencing the delinquent obligation and the lien and privilege securing it that identifies the holder thereof.

Proposed law defines "termination price" as the amount calculated pursuant to R.S. 47:2243 that is required to be paid in order to terminate a tax lien certificate.

Present law provides that delinquent ad valorem property taxes bear interest at a rate of 1% per month.

Proposed law clarifies that the 1% interest per month is on a non-compounding basis and allows for the imposition of a 5% penalty if statutory impositions remain unpaid after 90 days. Further provides that failure to pay statutory impositions allows the tax lien to be sold at tax lien auction and that a tax lien has priority over all mortgages, liens, privileges, and security interests.

Present law requires the tax collector to mail property tax bills to the tax debtor and each tax notice party. If the property is sold at a tax sale, future tax bills are required to be sent to the tax sale purchaser.

Proposed law retains present law requirement that property tax bills be mailed to the tax debtor and each tax notice party. Further requires the tax bill to inform the tax debtor if there is any unredeemed tax sale certificate or tax lien certificate.

Present law requires the tax collector to send written notice to each tax notice party when the tax debtor has not paid all the statutory impositions that have been assessed on immovable property. The notice informs recipients that if the statutory impositions are not paid within 20 days of sending of the notice, the tax sale title to the property will be sold.

Proposed law retains present law notice requirement to each tax notice party. Further requires the tax collector to include that assessment constitutes a lien and that if not paid within 20 days that the lien will either be retained by tax collector or sold at auction.

Present law requires the tax collector to seize, advertise, and sell the tax sale title to the property upon which delinquent taxes are due.

Proposed law repeals present law and requires the tax collector to advertise for sale by public auction the delinquent obligation for statutory impositions and the lien securing it.

Present law requires that the tax collector resend notice by first class mail to the tax debtor when the certified mail is returned. Further requires the tax collector to take additional steps to notify including:

- (1) Review the local telephone directory or internet for the tax debtor.
- (2) Contact the assessor for potential updated addresses or other properties assessed in the tax debtor's name.
- (3) Examine the mortgage and conveyance records of the parish where the property is located to determine whether there are any other transactions pertaining to the tax debtor.
- (4) Attempt personal or domiciliary service of the tax bill.
- (5) Post a notice of the tax lien auction at the property.
- (6) Perform a computer search of digitized records and databases of the clerk of court or sheriff's office for addresses of other properties that may be assessed in the tax debtor's name.

Proposed law retains present law and requires that notice be re-sent to the occupant of the property as well.

Present law provides for the adjudication of property and the effect of the adjudication of the property.

Proposed law repeals present law.

Proposed law provides that a delinquent obligation and the lien and privilege evidenced by the tax lien certificate prescribes seven years after recordation unless an action to enforce the tax lien is filed. Provides that if no action filed within seven years, recorder of mortgages shall cancel the inscription upon request of an interested party. Upon expiration of this time period, the recorder of mortgages shall cancel the inscription of the tax lien certificate from the records upon request of an interested party. No action to collect the delinquent obligation or enforce the lien and privilege may be instituted more than seven years after the recordation of the tax lien certificate. This period shall be preemptive.

Proposed law provides that after three years from recordation of certificate, the tax lien certificate holder can institute proceeding to enforce a tax lien.

Proposed law requires that at least 180 days prior to filing an action to enforce the tax lien, the tax lien certificate holder shall send notice to all tax lien certificate holders and to all tax auction parties.

Proposed law authorizes the tax lien certificate holder to make necessary repairs to the property to comply with a notice/order of the political subdivision charged with enforcement of property standards when authorized by a court.

Proposed law provides for a procedure to recognize the amount due under a tax lien certificate.

Proposed law provides for the termination of the tax lien certificate by paying the termination price.

Proposed law provides that if a person holding an interest in the property other than a certificate holder, tax sale purchaser, or tax certificate purchaser is the winning bidder at the judicial sale, then only the amount necessary to satisfy the costs of sale, the commission and the amounts due to the plaintiff certificate holder need be delivered to the sheriff and the effect of the judicial sale shall be the same as if the tax lien certificate was terminated immediately prior to the rendering of the judgment being enforced.

Proposed law provides that a judicial sale terminates all interests in the immovable property filed prior to the filing of the tax lien certificate except the following:

- (1) Building restrictions, condominium declarations, or other common ownership interest regimes.
- (2) Dedications in favor of political subdivisions, the public, or public utilities.
- (3) Immobilizations of manufactured homes.
- (4) Integrated coastal protection as defined in R.S. 49:214.2 or a project listed in the comprehensive master coastal protection plan as defined in R.S. 49:214.2.
- (5) Levee or drainage projects by the departments, agencies, boards, or commissions of the state of Louisiana and their political subdivisions.
- (6) Mineral rights.
- (7) Pipeline servitudes.
- (8) Predial servitudes.

Effective if and when the proposed amendment of Article VII of the Constitution of La. contained in the Act which originated as Senate Bill No. 119 of this 2024 R.S. of the Legislature is adopted at a statewide election and becomes effective.

(Amends R.S. 47:1993, 2058, the headings of Chapter 5 and Part I of Subtitle III of Title 47 of the Louisiana Revised Statutes of 1950, R.S. 47:2122, 2124, 2126, 2127, 2130, 2132-2137, 2151, 2153-2156, 2158-2160, 2162, 2163, 2201, 2202(A), 2203, 2204, 2211, Part V of Chapter 5 of Subtitle III of Title 47 of the Louisiana Revised Statutes of 1950, comprised of R.S. 47:2241-2247, the headings of Part VI and Subpart A of Chapter 5 of Subtitle III of Title 47 of the Louisiana Revised Statutes of 1950; adds R.S. 47:2127.1, 2140, 2151.1, 2160.1, 2164, 2206(D), 2207.1, 2241.1, 2266.1, 2267, 2268, and 2269; repeals R.S. 47:2121, 2123, 2128, 2131, 2152, 2157, 2161, 2196, 2197, 2266, and 2271-2280)