

## RÉSUMÉ DIGEST

ACT 409 (SB 119)

2024 Regular Session

Miller

Existing constitution does not allow the forfeiture of property for nonpayment of taxes. However, when the year in which taxes are due expires, the collector is required after giving notice of delinquency to the taxpayer and without suit to advertise the property on which the taxes are due for sale. Requires advertisement to be published in the official journal of the parish or municipality or as provided by law for sheriff's sales.

Proposed constitutional amendment repeals existing constitution provisions and requires the legislature to provide by law for the efficient administration of tax sales including notice provisions that satisfy due process requirements.

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

Proposed constitutional amendment repeals existing constitution provisions and requires the legislature to provide by law for the efficient administration of tax sales including provisions related to a redemptive period, imposition of interest not to exceed 1% per month on a non-compounding basis, imposition of penalty not to exceed 5%, a time period that liens cannot be enforced, and a procedure for claiming excess proceeds from the sale of property as a result of the enforcement of a lien.

Proposed constitutional amendment allows the legislature, by law, to give authority to tax collectors to waive penalties for good cause.

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

Proposed constitutional amendment repeals existing constitution provisions.

Existing constitution provides that the manner of notice and form of proceeding to quiet tax titles shall be provided by law.

Proposed constitutional amendment repeals existing constitution provisions.

Existing constitution authorizes the legislature to postpone the payment of taxes only in cases of overflow, general conflagration, general crop destruction and other public calamity.

Proposed constitutional amendment authorizes the legislature to postpone the payment of taxes only in cases of an emergency declared by the governor or a parish president pursuant to the La. Homeland Security and Emergency Assistance and Disaster Act.

Specifies submission of the amendment to the voters at the statewide election to be held on December 7, 2024, unless a proposed amendment to Article VII, Section 25 authorizing liens and privileges on immovable property for nonpayment of taxes is adopted at a statewide election prior to December 7, 2024.

Effective January 1, 2026.

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