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HOUSE FLOOR AMENDMENTS

2025 Regular Session

Amendments proposed by Representative Glorioso to Reengrossed Senate Bill No. 55 by Senator Miller

AMENDMENT NO. 1

Delete House Committee Amendment Nos. 2 and 4 by the House Committee on Ways and Means (#3517)

AMENDMENT NO. 2

In House Committee Amendment No. 1 by the House Committee on Ways and Means (#3517), on page 1, at the end of line 3, delete "2207 through" and insert "2206 through"

AMENDMENT NO. 3

In House Committee Amendment No. 3 by the House Committee on Ways and Means (#3517), on page 1, at the end of line 8, delete "2207 through" and insert "2206 through"

AMENDMENT NO. 4

In House Committee Amendment No. 11 by the House Committee on Ways and Means (#3517), on page 2, between lines 12 and 13, insert the following:

"§2206. Notice; sale or donation of adjudicated property; **public sale of property to enforce a tax lien held by a political subdivision**

A.~~(1)~~**(i)** ~~Either~~ **Following a sale or donation of adjudicated property pursuant to this Subpart, either** the political subdivision or the acquiring person shall **do all of the following:**

(1)(a) Send ~~send~~ a written notice notifying any tax sale party ~~or tax auction party~~ whose interest the successful bidder or donee intends to be terminated that the party has until the later of the following to redeem the property, ~~terminate the tax lien certificate~~, or otherwise challenge in a court of competent jurisdiction the potential sale or donation:

~~(a)~~**(i)** Sixty days from the date of the notice provided in this Subsection, if five years have elapsed from the filing of the tax sale certificate ~~or the tax lien certificate~~, or six months after the date of the notice provided for in this Subsection, if five years have not elapsed since the filing of the tax sale certificate ~~or the tax lien certificate~~.

~~(b)~~**(ii)** The filing of the sale or donation transferring the property.

~~(2)~~**(b)(i)** If the written notice to any tax sale party ~~or tax auction party~~ is returned, the political subdivision or the acquiring person shall ~~mail notice to the tax sale party or tax auction party at each address identified by taking~~ **take** additional steps to locate the tax sale party ~~or tax auction party~~, which shall include at least three of the following:

~~(a)~~**(aa)** Review the local telephone directory or internet for the tax sale party or tax auction party.

~~(b)~~**(bb)** Contact the assessor for potential addresses of the tax sale party or tax auction party.

~~(c)~~**(cc)** 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 sale party or tax auction party **or the property.**

~~(d)~~**(dd)** Perform a computer search of digitized records and databases of the clerk of court or sheriff's office for addresses of properties that may be owned by the tax sale party or tax auction party.

~~(e)~~**(ee)** Search the business entity records of the Louisiana secretary of state or the equivalent records of the state in which an identified entity was formed or maintains its principal place of business.

(ii) The person giving notice shall send the notice by first class mail to each address that is discovered pursuant to Item (i) of this Subparagraph and that the person reasonably believes may be a valid address for the tax sale party.

~~(3)~~**(c)** If this notice is given after the expiration of three years from the recordation of the tax certificate or the tax lien certificate, this notice shall constitute a notice of intent to sell. The notice required by this Section shall be sufficient, and it shall not be necessary to determine whether notice of the tax sale or any other notice was given. The written notice shall be sufficient if it is in the following form:

**"This is an important legal notice.
Please read it carefully. You will receive no further notice.**
[Date]

[Name]
[Address]
[City], [ST]
[Zip]
RE: Property: [Property Address]
[Description of Property Abbr]
Parish of _____,
State of Louisiana

Tax sale title to the above-described property or a tax lien certificate affecting the above-described property has been sold for failure to pay taxes. You have been identified as a person who may have an interest in this property.

Your interest in the property **will be terminated** if you do not redeem the property or terminate the tax lien certificate by making all required payments to the tax collector listed below or file a lawsuit in accordance with law within [60 days] [6 months] of the date of this notice, or the recording of an act transferring ownership, if later.

[Tax collector name, address, telephone number]"

(d) The political subdivision or acquiring person shall file for registry with the recorder of mortgages of the parish in which the property is located a copy of one of the notices that was sent to the tax debtor or the current owner. A transfer, mortgage, lien, privilege, or other encumbrance filed after the filing of the notice shall not affect the property. The recorder of mortgages or recorder of conveyances shall cancel, erase, terminate, or release the acts upon

the request of the acquiring person. This effect shall cease upon either redemption or the transfer of ownership to the acquiring person.

~~(2)(a) Cause B.(1) Either the political subdivision or the acquiring person shall cause to be published in the official journal of the political subdivision a notice that any tax sale party or tax auction party whose interest the successful bidder or donee intends to be terminated has, to redeem the property or terminate the tax lien certificate, until the later of:~~

~~(a)(i)~~ Sixty days, for property on which a tax sale certificate was recorded over five years previous of the first publication, or six months if the tax sale certificate was recorded less than five years before the first publication of the notice provided for in this Subsection.

~~(b)(ii)~~ The recording of the sale or donation transferring the property.

~~(2)(b)~~ The publication shall be sufficient if it is in the following form:

"NOTICE

[Names of Tax Sale Parties]

THIS NOTICE BY PUBLICATION IS NOTIFICATION THAT YOUR RIGHTS OR INTEREST IN THE FOLLOWING DESCRIBED PROPERTY LOCATED IN _____, LOUISIANA MAY BE TERMINATED BY OPERATION OF LAW IF YOU DO NOT TAKE FURTHER ACTION IN ACCORDANCE WITH LAW:

[Brief legal description of property]

Improvements thereon bear Municipal

No. _____.

Tax sale title to the above-described property ~~or a tax lien certificate affecting the above-described property~~ has been sold for failure to pay taxes. You have been identified as a person who may have an interest in this property.

Your interest in the property **will be terminated** if you do not redeem the property ~~or terminate the tax lien certificate~~ by making all required payments to the tax collector listed below or file a lawsuit in accordance with law within [60 days] [6 months] of the date of the first publication of this notice, or the recording of an act transferring ownership, if later.

[Tax collector name, address, telephone number]"

B. Prior to a public sale of immovable property to enforce a tax lien held by a political subdivision pursuant to this Subpart, either the political subdivision or the person initiating the sale pursuant to R.S. 47:2203 shall do each of the following:

(1)(a) Send a written notice to each tax lien auction party or tax sale party whose interest will be terminated by the sale. The notice shall inform the recipient that the tax lien may be extinguished, and the sale prevented, by paying the amounts owed any time prior to the sale, which shall be held:

(i) Sixty days from the date of the notice provided in this Subsection, if five years have elapsed from the recordation of the tax lien certificate.

(ii) Six months from the date of the notice provided in this Subsection, if less than five years have elapsed from the recordation of the tax lien certificate.

(b)(i) If the written notice to any person described in Paragraph (1) of this Subsection is returned, the person giving notice shall take additional steps to locate the person, which shall include at least three of the following:

(aa) Review the local telephone directory or internet for the person.

(bb) Contact the assessor for potential addresses of the person.

(cc) 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 person or the property.

(dd) Perform a computer search of digitized records and databases of the clerk of court or sheriff's office for addresses of properties that may be owned by or otherwise associated with the person.

(ee) Search the business entity records of the Louisiana secretary of state or the equivalent records of the state in which an identified entity was formed or maintains its principal place of business.

(ii) The person giving notice shall send the notice by first class mail to each address that is discovered pursuant to Item (i) of this Subparagraph and that the person reasonably believes may be a valid address for the person.

(c) The notice shall be sufficient if it is in the following form:

"This is an important legal notice.
Please read it carefully. You will receive no further notice.
[Date]

[Name]

[Address]

[City], [ST]

[Zip]

RE: Property: [Property Address]

[Description of Property Abbr]

Parish of _____, State of Louisiana

A tax lien certificate for the above-described property has been issued for failure to pay taxes. You have been identified as a person who may have an interest in this property.

The property will be sold at auction and your interest in the property will be terminated if you do not extinguish the tax lien by making all required payments to the tax collector listed below prior to the sale of the property, which will occur [60 days] [6 months] after the date of this notice.

[Tax collector name, address, telephone number]"

~~€.(d)~~ The political subdivision ~~or acquiring person~~ initiating the sale pursuant to R.S. 47:2203 shall file with the recorder of mortgages of the parish in which the property is located a copy of one of the notices that was sent to the tax debtor or the current owner. A transfer, mortgage, lien, privilege, or other encumbrance filed after the filing of the notice shall not affect the property. ~~The~~ Upon request of an interested person, the recorder of mortgages or recorder of conveyances shall cancel, erase, terminate, or release the acts ~~upon the request of the acquiring person~~ recorded after the recordation of the notice. This effect shall cease upon either extinguishment of the tax lien or the public sale if the property.

(2)(a) Cause to be published in the official journal of the political subdivision a notice that any tax lien auction party or tax sale party whose

interest will be terminated by the sale has until the sale of the property to extinguish the tax lien.

(b) The publication shall be sufficient if it is in the following form:

"NOTICE

[Names of Tax Lien Auction Parties]

THIS NOTICE BY PUBLICATION IS NOTIFICATION THAT YOUR RIGHTS OR INTEREST IN THE FOLLOWING DESCRIBED PROPERTY LOCATED IN _____, LOUISIANA MAY BE TERMINATED BY SALE OF THE PROPERTY AT PUBLIC AUCTION IF YOU DO NOT TAKE FURTHER ACTION IN ACCORDANCE WITH LAW:

[Brief legal description of property]
Improvements thereon bear Municipal
No. _____.

A tax lien certificate for the above-described property has been issued for failure to pay taxes. You have been identified as a person who may have an interest in this property.

Your interest in the property will be terminated if you do not extinguish the tax lien by making all required payments to the tax collector listed below prior to the sale of the property, which will occur [60 days] [6 months] after the date of the first publication of this notice.

[Tax collector name, address, telephone number]"

~~D.C.~~ The notice requirements of this Section shall not apply to the assignment sale of a tax lien certificate issued to the political subdivision."

AMENDMENT NO. 5

In House Committee Amendment No. 11 by the House Committee on Ways and Means (#3517), on page 2, at the beginning of line 13, delete the quotation mark ""

AMENDMENT NO. 6

On page 10, at the beginning of line 22, delete "§2141." and insert "§2140."

AMENDMENT NO. 7

On page 20, at the beginning of line 22, delete "Subbed." and insert "Subd."

AMENDMENT NO. 8

On page 40, delete line 2 in its entirety and insert the following:

"by a political subdivision or redeeming property adjudicated to a political subdivision shall pay the termination price and or redemption price, as applicable, together with the actual costs incurred"

AMENDMENT NO. 9

On page 40, line 5, after "parties" and before "and" insert "or tax sale parties"

1 AMENDMENT NO. 10

2 On page 47, at the beginning of line 13, insert the following:

3 "R.S. 47:2140 entitled "Time period in which to conduct sales of movable property
4 for the collection of delinquent taxes" as amended in this Act as R.S. 47:2141, to
5 redesignate"