

2026 Regular Session

HOUSE CONCURRENT RESOLUTION NO. 35

BY REPRESENTATIVE WYBLE

TAX/PROPERTY: Urges and requests the Louisiana State Law Institute to study and make recommendations regarding expediting the sale of adjudicated tax-delinquent property

1 A CONCURRENT RESOLUTION

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

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

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

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

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

19 WHEREAS, the tax lien system authorizes a local taxing authority to sell a tax lien
20 against the tax-delinquent property to a person for the amount of taxes owed, with the

1 delinquent taxpayer having three years from the recordation of the tax lien certificate to pay
2 the taxes and extinguish the tax lien; and

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

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

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

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

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

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

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

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

of time to parties that will rehabilitate the property and report its findings and recommendations to the legislature no later than Jan. 1, 2027.