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## DIGEST

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HB 466 Original

2019 Regular Session

Davis

**Abstract:** Requires a tax collector to demonstrate a reasonable effort to provide a debtor with notice of tax sale when the debtor has not received actual notice.

Present law provides that the sale of property for nonpayment of taxes is an action that affects a property right protected by the Fourteenth Amendment of the U.S. Constitution and the state Constitution.

Present law requires a tax collector to give a debtor notice by mail or other means to ensure the debtor has been notified of the tax delinquency and tax sale prior to the tax sale. Further requires that when a debtor does not receive actual notice of the tax sale, the tax collector must take additional reasonable steps to attempt to provide notice to the debtor prior to the tax sale.

Proposed law retains present law and establishes that the tax collector may demonstrate the additional reasonable steps made to provide notice by performing public records searches or by performing other actions reasonably calculated to locate the debtor.

Proposed law authorizes the tax collector to file an affidavit specifically stating the searches conducted to locate the debtor to satisfy the requirement to demonstrate additional reasonable steps to locate the debtor as set forth in proposed law.

Proposed law provides that the validity of a tax sale is not affected if tax collector demonstrates reasonable efforts to provide notice to the debtor, regardless if the debtor receives actual notice.

Present law provides that in cases of the death of the debtor, his succession representative, if applicable, or curator is the proper party to receive notice of the tax sale. Proposed law retains present law.

(Adds 47:2153(A)(1)(c))