

2019 Regular Session

HOUSE BILL NO. 466

BY REPRESENTATIVES DAVIS AND GLOVER

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

PROPERTY/RIGHTS: Provides relative to notice requirements for property that is subject to tax sales

1 AN ACT

2 To enact R.S. 47:2153(A)(1)(c), relative to tax sales; to provide with respect to property
3 subject to tax sale; to provide for tax sale procedures and notifications; to provide
4 requirements for certain notices; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:2153(A)(1)(c) is hereby enacted to read as follows:

7 §2153. Notice of delinquency and tax sale

8 A.(1)

9 * * *

10 (c)(i) If the written notice by certified mail is returned for any reason, the tax
11 collector shall demonstrate a reasonable and diligent effort to provide notice of the
12 tax sale to the tax debtor. To demonstrate a reasonable and diligent effort, the tax
13 collector shall attempt to deliver notice of the delinquent taxes and tax sale by first
14 class mail to the last known address of the debtor and take any two of the following
15 additional steps to notify the tax debtor:

16 (aa) Perform a computer search of digitized records and databases of the
17 clerk of court or sheriff's office for addresses of other properties that may be owned
18 by the debtor.

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

- (1) Perform a computer search of clerk of court or sheriff's office digitized records and databases for other addresses for the debtor.
- (2) Contact the tax assessor for the addresses of other properties that may be owned by the tax debtor.
- (3) Examine mortgage or conveyance records to determine if there are other transactions pertaining to the property.
- (4) Attempt personal or domiciliary service of the notice.
- (5) Post the notice of tax sale at the property.

Proposed law authorizes the tax collector to recover all reasonable and customary costs incurred in complying with proposed law.

Proposed law provides that the validity of a tax sale shall not be affected if a tax collector demonstrates reasonable and diligent 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))

Summary of Amendments Adopted by House

The House Floor Amendments to the engrossed bill:

1. Require the tax collector to demonstrate a reasonable and diligent effort to provide notice of the tax sale to the tax debtor.
2. Require the tax collector to attempt to deliver notice of the tax sale by first class mail and take additional steps in order to demonstrate that a reasonable and diligent effort has been made to provide notice to the tax debtor.
3. Authorize the tax collector to recover reasonable and customary costs incurred in complying with proposed law.