
DIGEST

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HB 466 Reengrossed

2019 Regular Session

Davis

Abstract: Requires a tax collector to demonstrate a reasonable and diligent 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 attempt to provide notice to the debtor prior to the tax sale.

Proposed law retains present law and requires a tax collector to demonstrate a reasonable and diligent effort to provide notice of the tax sale by attempting to deliver the notice by first class mail to the last known address of the debtor and that the tax collector take any two of the following additional steps to notify 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.