

## HOUSE SUMMARY OF SENATE AMENDMENTS

HB 466

2019 Regular Session

Davis

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

### Synopsis of Senate Amendments

1. Require the tax collector to send written notice to each tax party before the property goes to tax sale and before the three year redemption period expires.
2. Require the tax collector to demonstrate reasonable and diligent efforts to provide notice of a tax sale to a debtor by taking three rather than two additional steps to notify the debtor of the tax sale.

### Digest of Bill as Finally Passed by Senate

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 no later than the first Monday of February of each year. 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 but requires, in addition to the notice by the first Monday of February each year, the tax collector to make an additional attempt to provide notice prior to the actual tax sale *and* before the three year redemption period ends.

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 three 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.

(Amends R.S. 47:2153(A)(1)(a); Adds 47:2153(A)(1)(c))