

## CONFERENCE COMMITTEE REPORT

HB 466

2019 Regular Session

Davis

June 6, 2019

To the Honorable Speaker and Members of the House of Representatives and the Honorable President and Members of the Senate.

Ladies and Gentlemen:

We, the conferees appointed to confer over the disagreement between the two houses concerning House Bill No. 466 by Representative Davis, recommend the following concerning the Reengrossed bill:

1. That the set of Senate Committee Amendments proposed by the Senate Committee on Revenue and Fiscal Affairs (#2701) be adopted.
2. That the set of Senate Floor Amendments proposed by Senator T. Carter (#3300) be rejected.
3. That the following amendments to the Reengrossed bill be adopted:

AMENDMENT NO. 1

On page 1, delete line 2 in its entirety and insert the following:

"To amend and reenact R.S. 47:2153(A)(1)(a) and 2156(B)(1) and to enact R.S. 47:2153(A)(1)(c), relative to tax sales; to provide with respect to property"

AMENDMENT NO. 2

On page 1, delete line 6 in its entirety and insert the following:

"Section 1. R.S. 47:2153(A)(1)(a) and 2156(B)(1) are hereby amended and reenacted and R.S. 47:2153(A)(1)(c) is hereby enacted to read as follows:"

AMENDMENT NO. 3

On page 1, delete line 8 in its entirety and insert the following:

"A.(1)(a) No later than the first Monday of February of each year, or as soon thereafter as possible, the tax collector shall send a written notice by certified mail, return receipt requested, to each tax notice party when the tax debtor has not paid all the statutory impositions which have been assessed on immovable property, notifying the person that the statutory impositions on the immovable property shall be paid within twenty days after the sending of the notice or as soon thereafter before the tax sale is scheduled, or that tax sale title to the property will be sold according to law. After the property goes to tax sale and within ninety days of the expiration of the redemptive period, the tax collector shall provide written notice by first class mail to each tax notice party that tax sale title to the property has been sold at tax sale and that after the expiration of the redemptive period, the property cannot be redeemed. The notice shall be sufficient if it is in the following form:"

AMENDMENT NO. 4

On page 2, after line 16 insert the following:

"§2156. Post-sale notice

\* \* \*

B.(1)(a) For each property for which tax sale title was sold at tax sale to a tax sale purchaser, each collector shall within thirty days of the filing of the tax sale certificate, or as soon as practical thereafter, provide written notice to the following persons that tax sale title to the property has been sold at tax sale. The notice shall be sent by postage prepaid United States mail to each tax notice party and each tax sale party whose interest would be shown on a thirty-year mortgage certificate in the name of the tax debtor and whose interest was filed prior to the filing of the tax sale certificate.

(b) For each property which tax sale title was sold at tax sale to a tax sale purchaser, the tax collector shall within ninety days of the expiration of the redemptive period provide written notice to each tax notice party that tax sale title to the property has been sold at tax sale. The notice shall be sent by first class mail. The notice shall be sufficient if it is in the form set forth in Paragraph (3) of this Subsection.

\* \* \*"

Respectfully submitted,

\_\_\_\_\_  
Representative Paula Davis

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Senator Jean-Paul J. Morrell

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Representative Neil C. Abramson

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Senator Troy Carter

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Representative Jimmy Harris

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Senator Gary L. Smith, Jr.

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)]

**CONFERENCE COMMITTEE REPORT DIGEST**

**HB 466**

**2019 Regular Session**

**Davis**

**Keyword and oneliner of the instrument as it left the House**

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

**Report adopts Senate amendments to:**

1. 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.

**Report rejects Senate amendments which would have:**

1. Required the tax collector to send written notice by certified mail to each tax party before the property goes to tax sale and before the three year redemption period expires.

**Report amends the bill to:**

1. Require the tax collector to send written notice by first class mail to each tax notice party within 90 days of the expiration of the three year redemption period.

**Digest of the bill as proposed by the Conference Committee**

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 certified 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 and 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 to each tax notice party that the property has been sold by first class mail within 90 days of the expiration of the three year redemption period when the property is sold at 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 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) and 2156(B)(1); Adds 47:2153(A)(1)(c))