

RÉSUMÉ DIGEST

ACT 384 (HB 466)

2019 Regular Session

Davis

Existing law requires a tax collector to give a debtor notice of the tax delinquency no later than the first Monday of February of each year and notice of the tax sale prior to the tax sale, by certified mail or other means. Further requires that a tax collector attempt to provide actual notice to the debtor prior to the tax sale.

New law 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.

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

New law requires that after a property is sold at a tax sale, a tax collector shall notify each tax notice party that the property has been sold by providing an additional notice to each party within 90 days of the expiration of the three year redemption period.

New 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.

Existing 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.

Effective Aug. 1, 2019.

(Amends R.S. 47:2153(A)(1)(a) and 2156(B)(1); Adds 47:2153(A)(1)(c))