The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Leonore Heavey.

DIGEST 2021 Regular Session

Connick

SB 123 Original

<u>Present law</u> provides a general statement of purpose for all provisions related to tax sales and adjudications of all types of property.

<u>Proposed law</u> retains <u>present law</u> and provides legislative findings specifically applicable to tax sales of immovable property.

Present law requires that pre-sale notice be mailed by certified mail, return receipt requested.

<u>Proposed law</u> retains <u>present law</u> certified mail requirement and adds a requirement that certain notices additionally be mailed via first class mail.

<u>Present law</u> requires that the tax collector must demonstrate a reasonable and diligent effort to provide notice of the tax sale to the tax debtor if the mailed notice is returned, and defines reasonable and diligent effort to include taking three of the five following steps:

- (1) Perform a computer search of digitized records and databases of the clerk of court or sheriff's office for addresses of other properties that may be owned by the debtor.
- (2) Contact the tax assessor of the parish in which the property is located for the addresses of other properties that may be owned by the debtor.
- (3) Examine the mortgage or conveyance records of the parish where the property is located to determine whether there are any 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.

<u>Proposed law</u> makes the provision that the tax collector post a notice of tax sale on or near the main entrance of the primary structure on the property mandatory as part of the demonstration of reasonable and diligent effort and retains <u>present law</u> requirement of completing three of the remaining steps.

<u>Present law</u> requires that after a tax sale that ad valorem tax notices be mailed only to the tax sale purchaser, rather than to the owner of the property.

<u>Proposed law</u> requires that after a tax sale, that the ad valorem tax notices continue to be mailed to the owner of the property and further provides that the tax sale purchaser may pay the taxes and upon

redemption that the owner must reimburse the tax sale purchaser for any taxes paid.

Effective upon the signature of the governor or lapse of time for gubernatorial action.

(Amends R.S. 47:2153(A)(1)(a)(intro para), (A)(1)(c)(i)(intro para), (c)(ii) and (iii), (A)(2)(b)(intro para), and (C)(1) and 2161(A); adds R.S. 47:2150; repeals R.S. 47:2153 (A)(1)(c)(i)(ee))