

SENATE FLOOR AMENDMENTS

2021 Regular Session

Amendments proposed by Senator Connick to Reengrossed House Bill No. 264 by Representative Seabaugh

1 AMENDMENT NO. 1

2 On page 1, line 2, after "Code of Civil Procedure 2331" insert "and R.S. 47:2153(A)(1)(c)(i),
3 (ii) and (iii), the introductory paragraph of (A)(2)(b) and (C)(1) "

4 AMENDMENT NO. 2

5 On page 1, line 4, after "rescheduled sales;" insert "to provide for tax sales; to provide for
6 notice;"

7 AMENDMENT NO. 3

8 On page 1, after line 19, insert the following:

9 "Section 2. R.S. 47:2153(A)(1)(c)(i), (ii) and (iii), the introductory paragraph of
10 (A)(2)(b) and (C)(1) are hereby amended and reenacted to read as follows:

11 §2153. Notice of delinquency and tax sale

12 A.(1) * * *

13 (c)(i) ~~If~~ **Except as provided in Item (c)(ii) of this Subparagraph, if either**
14 the written notice **sent** by **first class or** certified mail is returned for any reason, the
15 tax collector shall demonstrate a reasonable and diligent effort to provide notice of
16 the tax sale to the tax debtor. To demonstrate a reasonable and diligent effort, the tax
17 collector shall attempt to deliver notice of the delinquent taxes and tax sale by first
18 class mail to the last known address of the debtor, **shall post a notice of tax sale on**
19 **or near the main entrance of the primary structure on the property,** and **shall**
20 take any three of the following additional steps to notify the tax debtor:
21 * * *

22 (ii) The notice of the tax sale shall be sent by **first class mail and by** certified
23 mail or commercial courier to all addresses discovered through the steps set forth in
24 this Subparagraph. The tax collector may recover all reasonable and customary costs
25 actually incurred in complying with these steps.

26 (iii) Failure of the **tax** debtor to receive actual notice of the tax sale shall not
27 affect the validity of the tax sale when the tax collector demonstrates a reasonable
28 and diligent effort to provide notice of the tax sale as set forth in this Subsection. If
29 the debtor is deceased, the notice of tax sale and the reasonable and diligent effort
30 to provide notice of the tax sale shall be sufficient if to the succession representative,
31 if applicable, or to a curator as provided by law.

32 (2) * * *

33 (b) Prior to the tax sale, the tax collector shall send a written notice by **first**
34 **class mail and by** certified mail, return receipt requested, to each tax sale party
35 identified pursuant to Subparagraph (a) of this Paragraph. The notice shall advise the
36 person that it is required that the statutory impositions on the immovable property
37 be paid within twenty days after the sending of the notice or the tax sale title to the
38 property will be sold according to law. This notice shall be sufficient if it is in the
39 following form:

40 * * *

41 C.(1) In the absence of actual notice of the sale **by the tax collector** to a tax
42 sale party, including a transferee, or the demonstration of a reasonable **and diligent**
43 effort **by the tax collector** to provide notice, where the name and address of the tax
44 sale party were reasonably ascertainable or where the transfer was recorded after the
45 tax collector completed his pre-sale tax sale party research, the tax collector shall
46 cancel the sale of the property and refund the tax sale purchaser the tax sale purchase
47 price.

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