## HOUSE SUMMARY OF SENATE AMENDMENTS

## HB 264 2021 Regular Session Seabaugh

SALES: Provides for advertisement of judicial sales

## **Synopsis of Senate Amendments**

- 1. Adds provisions amending R.S. 47:2153(A)(1)(c)(i), (ii), and (iii) and the introductory paragraph of (A)(2)(b) and (C)(1), relative to notice for tax sales.
- 2. Provides that prior to the tax sale, the tax collector shall send a written notice to each tax sale party via first class mail or certified mail.
- 3. Provides that if the written notice of tax sale is returned, the tax collector shall post a notice of tax sale on or near the main entrance of the primary structure on the property.
- 4. Clarifies that failure of a tax debtor to receive actual notice of the tax sale shall not affect the validity of the tax sale when the tax collector demonstrates a reasonable and diligent effort to provide notice.
- 5. Makes technical changes.

## Digest of Bill as Finally Passed by Senate

<u>Present law</u> (C.C.P. Art. 2331) provides for the publication of notice of the sale of property under a writ of fieri facias shall be published twice for immovable property.

<u>Proposed law</u> (C.C.P. Art. 2331) retains <u>present law</u> but provides that if a judicial sale of immovable property is rescheduled, the notice of sale of property shall be published once.

Present law (R.S. 47:2153) provides for notice of delinquency and tax sales.

<u>Present law</u> (R.S. 47:2153(A)) provides that if written notice of a tax sale to the tax debtor is returned for any reason, the tax collector shall demonstrate a reasonable and diligent effort to provide notice of the tax sale.

Proposed law (R.S. 47:2153(A)) adds that written notice may be sent by first class mail.

<u>Present law</u> (R.S. 47:2153(A)(c)(iii)) provides that failure of the debtor to receive actual notice of the tax sale shall not affect the validity of the tax sale when the tax collector demonstrates a reasonable and diligent effort to provide notice.

<u>Proposed law</u> (R.S. 47:2153(A)(c)(iii) clarifies that the debtor is a tax debtor.

(Amends C.C.P. Art. 2331 and R.S. 47:2153(A)(1)(c)(i), (ii), and (iii), and the intro. para. of (A)(2)(b) and (C)(1))