



**OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note**

Fiscal Note On: **HB 157** HLS 22RS 542
 Bill Text Version: **ENROLLED**
 Opp. Chamb. Action:
 Proposed Amd.:
 Sub. Bill For.:

Date: May 26, 2022	4:54 PM	Author: BOURRIAQUE
Dept./Agy.: CPRA, Levee and Drainage Boards		
Subject: Interests Not Terminated by Tax Sale		Analyst: Courtney Stevenson

COASTAL COMMISSION EN -\$33,075 SD EX See Note Page 1 of 1
 Provides relative to tax sale title

Purpose of the Bill: This bill adds integrated coastal protections, projects listed in the master comprehensive coastal protection plan, and any levee or drainage projects carried out by any state or local government, including levee and drainage boards, to the list of interests that are not terminated as a result of a property being sold at a tax sale.

EXPENDITURES	2022-23	2023-24	2024-25	2025-26	2026-27	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	(\$33,075)	(\$33,075)	(\$33,075)	(\$33,075)	(\$33,075)	(\$165,375)
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Annual Total	(\$33,075)	(\$33,075)	(\$33,075)	(\$33,075)	(\$33,075)	(\$165,375)

REVENUES	2022-23	2023-24	2024-25	2025-26	2026-27	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

Statutorily dedicated expenditures may decrease by \$33,075 per year. If enacted, the Coastal Protection and Restoration Authority (CPRA) informed us that they would not be required to file certain tax interest notices at the courthouse for acquired properties, and, as a result, would not incur the associated fees, which are funded by the Coastal Protection and Restoration Fund and the Natural Restoration Resources Fund. The cost varies based on the number of filings in a particular year.

Additionally, the CPRA would no longer be at risk of needing to reacquire rights from a tax sale purchase that was previously acquired from the taxpayer who lost their property in a tax sale, or pursuing litigation to preserve their interests in a tax adjudicated property. This would result in a decrease in expenditures, but the amount of this savings is indeterminable as the number of times this situation might occur is unknown.

Based on information received from a sample of the state's levee and drainage boards (including contact with the Southeast Louisiana Flood Protection Authority), the bill is not expected to impact local expenditures. For example, officials from one Levee District said that they own the land or right-of-ways on which their levee projects are located and did not anticipate this bill having any impact.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure. Based on information received from a sample of the state's levee and drainage boards (including contact with the Southeast Louisiana Flood Protection Authority) and the CPRA, the bill is not expected to impact local revenues or statutorily dedicated revenue.

Senate Dual Referral Rules
 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

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