

2024 Regular Session

HOUSE BILL NO. 871

BY REPRESENTATIVE HENRY

TAX/AD VALOREM TAX: Provides for procedures for the collection of delinquent ad valorem taxes and statutory impositions, tax auctions, tax auction certificates, and the redemption of certain property

1 AN ACT

2 To amend and reenact R.S. 47:1998(A)(1)(b)(ii) and (2), (B)(3), (D), and (F), 2121, 2122,

3 2126, 2127, 2130, 2131, 2132(A)(1) and (C), 2133, 2134, 2151 through 2156, 2158,

4 2158.1, 2159, 2160 through 2163, 2241 through 2245, 2266, 2286, 2287, 2289,

5 2290, and 2291, to enact R.S. 47:2266.1, and to repeal R.S. 47:2128 and 2157 and

6 Subpart B of Part VI of Chapter 5 of Subtitle III of Title 47 of the Louisiana Revised

7 Statutes of 1950, comprised of R.S. 47:2271 through 2280, relative to ad valorem

8 taxes; to provide for procedures for the collection of delinquent ad valorem taxes

9 and statutory impositions; to require certain notices for delinquent taxes, tax sales,

10 and tax auctions; to provide for adjudicated property; to provide for the preparation

11 and filing of tax rolls by assessors; to provide for the duties of assessors; to provide

12 for delinquency penalties under certain circumstances; to provide for certain

13 purposes and principals of property rights; to provide for the time and payment of

14 ad valorem taxes and statutory impositions; to provide for the form and content of

15 certain notices; to provide for the publication of certain notices; to provide for the

16 postponement of ad valorem taxes under certain circumstances; to provide with

17 respect to taxes erroneously paid; to provide for the process and deadline to refund

18 taxes erroneously paid; to provide for the payment of certain taxes under protest; to

19 provide for the process and procedure to recover certain taxes paid under protest; to

1 provide with respect to tax auctions and tax auction certificates; to provide for the
2 process and procedures for conducting tax auctions; to provide requirements for the
3 issuance of tax auction certificates; to provide for definitions; to provide for the
4 payment of statutory impositions; to provide for the rights and responsibilities of tax
5 auction purchasers; to provide for the reimbursement of certain costs to certain
6 parties; to provide for the content of certain forms, notices, publications, and
7 affidavits; to provide for certain requirements and limitations; to provide with respect
8 to redemption of certain property; to provide for redemption payments and persons
9 entitled to redeem property; to provide for issuance of redemption certificates; to
10 provide for certain payments to political subdivisions and other parties; to provide
11 for procedures, requirements, and limitations to foreclose on certain property; to
12 provide for the execution of certain judgments; to provide for the seizure and sale of
13 property under certain circumstances; to provide for the annulment of certain actions
14 and property transactions; to provide for the responsibilities of tax collectors, tax
15 debtors, and tax auction purchasers; to provide for the interruption of prescription on
16 certain claims; to provide for the payment of costs, interest, and penalties under
17 certain circumstances; to repeal certain provisions related to notices and affidavits
18 associated with a tax sale; to repeal provisions with respect to monitions, monition
19 petitions, and monition proceedings; to repeal certain provisions related to lis
20 pendens; to repeal certain notice requirements, forms, and affidavits related to
21 monitions; to repeal provisions related to the costs associated with the issuance and
22 filing of a judgment in a monition proceeding; and to provide for related matters.

23 Be it enacted by the Legislature of Louisiana:

24 Section 1. R.S. 47:1998(A)(1)(b)(ii) and (2), (B)(3), (D), and (F), 2121, 2122, 2126,
25 2127, 2130, 2131, 2132(A)(1) and (C), 2133, 2134, 2151 through 2156, 2158, 2158.1, 2159,
26 2160 through 2163, 2241 through 2245, 2266, 2286, 2287, 2289, 2290, and 2291 are hereby
27 amended and reenacted and R.S. 47:2266.1 is hereby enacted to read as follows:

1 §1998. Judicial review; generally

2 A.(1)

3 * * *

4 (b)

5 * * *

6 (ii) Any appeal from a judgment of the district court shall be heard by
7 preference within sixty days of the lodging of the record in the court of appeal. The
8 appeal shall be taken thirty days from the date the judgment of the district court is
9 rendered. If ~~such~~ the appeal is timely filed, any amount of ~~taxes~~ statutory
10 impositions that were paid under protest pursuant to R.S. 47:1856(E) shall remain
11 segregated and invested pursuant to that Subsection and no bond or other security
12 shall be necessary to perfect such appeal.

13 * * *

14 (2) Any taxpayer who has filed suit under this provision and whose ~~taxes~~
15 statutory impositions have become due shall pay ~~such~~ the taxes under protest or
16 timely file a rule to set bond or other security pursuant to R.S. 47:2134, shall cause
17 to issue notice to the officer designated by law for the collection of ~~such~~ the tax
18 ~~under~~ pursuant to the provisions of R.S. 47:2134(B), and shall cause service of
19 process to be made on the Louisiana Tax Commission as the officer designated by
20 law to assess the property as provided for in R.S. 47:2134(B). However, the portion
21 of ~~taxes~~ statutory impositions that is not in dispute shall be paid without being made
22 subject to the protest.

23 B.

24 * * *

25 (3) Any taxpayer in the state who has filed suit under these provisions and
26 whose ~~taxes~~ statutory impositions have become due shall pay the ~~taxes~~ statutory
27 impositions under protest or timely file a rule to set bond or other security pursuant
28 to R.S. 47:2134, shall cause to issue a notice to the officer designated by law for the
29 collection of ~~such tax under~~ the statutory impositions pursuant to the provisions of

1 R.S. 47:2134(B), and shall cause service of process to be made on the Louisiana Tax
2 Commission as provided for in R.S. 47:2134(B). However, the portion of ~~taxes~~
3 statutory impositions that is not in dispute shall be paid without being made subject
4 to the protest.

5 * * *

6 D. In all suits relating to ~~property ad valorem taxes~~ and statutory impositions
7 the judge shall hear these cases without delay, ~~in chambers if necessary,~~ and without
8 cost to the reviewers or the assessors regardless of whether the suit was instituted by
9 an assessor or a taxpayer.

10 * * *

11 F. If the assessed valuation finally determined under this Section is greater
12 than the taxpayer's own assessed valuation, the court shall enter judgment against the
13 taxpayer for the additional ~~taxes~~ statutory impositions due together with interest at
14 the actual rate earned on the money paid under protest in the escrow account during
15 the period from the date of notice of intention to file suit for recovery of ~~taxes~~
16 statutory impositions pursuant to R.S. 47:2134(B) until paid. If the taxpayer prevails
17 in ~~his~~ the suit to recover ~~taxes~~ statutory impositions paid under protest, the
18 appropriate amount of ~~taxes~~ statutory impositions shall be refunded to the taxpayer
19 together with interest at the rate set forth above during the period from the date of
20 payment until the date of ~~such~~ the refund.

21 * * *

22 CHAPTER 5. PAYMENT AND COLLECTION PROCEDURE;

23 TAX SALES AUCTION; ADJUDICATED PROPERTY

24 PART I. GENERAL PROVISIONS; PURPOSE; DEFINITIONS

25 §2121. Purpose; principles; property rights

26 A. Purpose. The purpose of this Chapter is to amend and restate the law
27 governing the payment and collection of ~~property ad valorem taxes, tax sales, and~~
28 ~~redemptions to~~ and other statutory impositions and to accomplish the following:

1 (1) Reorganize the prior law into a single comprehensive Chapter, using
2 consistent terminology that applies to the collection of delinquent statutory
3 impositions, tax auctions, and tax redemptions that become effective after July 1,
4 2024.

5 (2) Encourage the payment and efficient collection of ~~property~~ ad valorem
6 taxes.

7 (3) Satisfy the requirements of due process.

8 (4) Provide a fair process and statutory price for the redemption of tax ~~sale~~
9 auction certificates and adjudicated properties.

10 (5) Clarify that a tax auction purchaser acquires the delinquent obligation
11 and the lien and privilege securing it and does not acquire title, possession, or
12 ownership of the tax debtor's property.

13 (6) Provide foreclosure procedures to enforce the lien and privilege
14 evidenced by a tax auction certificate.

15 (7) Provide procedures to execute the foreclosure judgment to affect the
16 seizure and sale of the property.

17 (8) Protect the property owner's right to claim the value of the surplus equity
18 in the property.

19 (9) Encourage the return to commerce of tax sale and adjudicated properties,
20 without unnecessary public expense, through clear procedures that allow interested
21 persons to carry out the title search and notification procedures considered necessary
22 under contemporary standards of due process to acquire merchantable title to those
23 properties.

24 ~~(6)~~(10) Avoid the imposition on the public of extensive title search and
25 notification expenses for properties that are redeemed or that fail to attract any party
26 willing to bear the expenses of establishing merchantable title.

27 ~~(7)~~(11) Retain, to the extent not inconsistent with the preceding purposes, the
28 traditional procedures governing tax sales, adjudications, and redemptions in this
29 state: as mandated under the prior version of the law to do all of the following:

1 (a) Ensures that the tax debtor has three full years to redeem before the tax
2 auction purchaser can institute foreclosure litigation minimizing the legal costs
3 passed onto the tax debtor during the redemptive period.

4 (b) Provides for notice of delinquency to the tax debtor prior to the tax
5 auction and requires post-tax auction to all tax auction parties.

6 (c) Requires that all tax auction parties be named in the foreclosure lawsuit
7 to allow for the bringing of nullity claims pursuant to R.S. 47:2286 and to allow the
8 parties, regardless of the outcome of any nullity claim, to make a claim to the
9 proceeds resulting from the foreclosure sale.

10 B. Effect of tax ~~sale~~ auction on property interest. No tax ~~sale~~ auction shall
11 ~~transfer or~~ terminate the ~~property~~ interest of any person in tax ~~sale~~ auction property
12 or adjudicated property until that person has been duly notified and both the
13 redemptive period and any right held by that person to assert a payment or
14 redemption nullity ~~under~~ pursuant to R.S. 47:2286 have terminated.

15 C. Tax ~~sale title~~ auction certificate. (1) A tax ~~sale~~ auction confers on the tax
16 ~~sale~~ auction purchaser, or on the political subdivision to which the tax ~~sale~~ auction
17 property is adjudicated, only a tax ~~sale title~~ auction certificate. ~~Tax sale title~~ A tax
18 auction certificate does not confer on the tax ~~sale~~ auction purchaser the right of
19 possession of tax ~~sale~~ auction property that is occupied by the owner and does not
20 confer on the tax ~~sale~~ auction purchaser the right to ~~make improvements or~~ charge
21 rental or lease payments to the owner or occupants of the tax ~~sale~~ auction property
22 or to make improvements to the property unless specifically authorized by law. If
23 the tax ~~sale property~~ auction certificate is not redeemed within the redemptive
24 period, then at the termination of the redemptive period, ~~tax sale title transfers to its~~
25 ~~holder ownership of the tax sale property, free of the ownership and other interests,~~
26 ~~claims, or encumbrances held by all duly notified persons~~ the tax auction purchaser
27 may bring a lawsuit to foreclose on the lien and privilege acquired at the tax auction.
28 ~~Tax sale title~~ The tax auction certificate is fully transferable and heritable, but any
29 successor of a tax ~~sale title~~ auction certificate takes it subject to any existing right to

1 redeem the property, or to assert a nullity, to the extent and for the period of time that
2 the right would have existed in the absence of the transfer or succession.

3 (2) ~~A person who acquires ownership of property through a tax sale title~~
4 ~~takes the ownership subject to any interests that are not terminated in accordance~~
5 ~~with this Chapter. Other than taking subject to those interests, the acquiring person's~~
6 ~~ownership of the tax sale property after termination of the redemptive period is not~~
7 ~~affected by any lack of notice to the holders of those interests.~~

8 (3)(a) Notwithstanding any provision in this Chapter to the contrary, the
9 following interests affecting immovable property shall not be ~~terminated~~ affected
10 pursuant to this Chapter to the extent the interests remain effective against third
11 parties and are filed with the appropriate recorder prior to the filing of the tax ~~sale~~
12 auction certificate:

13 (i) Mineral rights.

14 (ii) Pipeline servitudes.

15 (iii) Predial servitudes.

16 (iv) Building restrictions.

17 (v) Dedications in favor of political subdivisions, the public, or public
18 utilities.

19 (vi) Integrated coastal protection as defined in R.S. 49:214.2 or a project
20 listed in the comprehensive master coastal protection plan as defined in R.S.
21 49:214.2.

22 (vii) Any levee or drainage project by the departments, agencies, boards, or
23 commissions of the state of Louisiana and their political subdivisions, including but
24 not limited to a levee district or levee and drainage district as identified in Chapter
25 4 of Title 38 of the Louisiana Revised Statutes of 1950, parishes or municipalities,
26 and the United States.

27 (b) Notwithstanding any provision in this Chapter to the contrary, the right
28 of possession and occupancy of the owner of tax ~~sale~~ auction property shall not be
29 terminated pursuant to this Chapter.

1 D. Deficiencies in notices or procedures. (1) Except for acts or omissions
2 that result in redemption or payment nullities, none of the provisions in this Chapter
3 concerning notices or procedures required in connection with a tax ~~sale~~ auction
4 provide a ground for nullifying the tax auction certificate.

5 ~~(1) The tax sale.~~

6 (2) ~~The transfer at the end of the redemptive period of the ownership of~~
7 ~~property to which tax sale title has been issued.~~ Unless a nullity claim is timely
8 raised pursuant to R.S. 47:2287 in response to a tax auction foreclosure proceeding,
9 the tax auction purchaser is entitled to a judgment of foreclosure ordering the sale
10 and seizure of the property, regardless of the sufficiency of the notice provided.

11 (3) ~~The transfer or termination of any duly notified person's interest in the~~
12 ~~tax sale property or the adjudicated property.~~ Regardless of notice, the tax debtor has
13 a claim to the surplus sale proceeds generated by the seizure and sale of the property,
14 subject to the rights of other creditors.

15 §2122. Definitions

16 The following terms used in this Chapter shall have the definitions ascribed
17 in this Section, unless the context clearly requires otherwise:

18 (1) "Acquiring person" means either of the following:

19 (a) A person acquiring tax sale title to a tax sale property.

20 (b) A political subdivision or any other person seeking to acquire or
21 acquiring ownership of adjudicated property.

22 (2) "Adjudicated property" means property of which tax sale title is acquired
23 by a political subdivision pursuant to R.S. 47:2196.

24 (3) "Authenticate" means either of the following:

25 (a) To sign.

26 (b) To execute or otherwise adopt a symbol, or encrypt or similarly process
27 a written notice in whole or in part, with the present intent of the authenticating
28 person to identify the person and adopt or accept a written notice.

1 (4) "Delinquency date" means the last day to pay ad valorem taxes before
2 they become delinquent.

3 (5) "Delinquent obligation" means the statutory impositions included in the
4 tax bill that are not paid by the delinquency date, plus interest, costs, and penalties
5 that may accrue in accordance with this Chapter.

6 (6) "Duly notified" means, with respect to a particular person, that an effort
7 meeting the requirements of due process of law has been made to identify and to
8 provide that person with a notice that meets the requirements of R.S. 47:2156, 2157,
9 2206, 2236, or 2275, or with service of a petition and citation in accordance with
10 R.S. 47:2266, regardless of any of the following:

- 11 (a) Whether the effort resulted in actual notice to the person.
- 12 (b) Whether the one who made the effort was a public official or a private
13 party.
- 14 (c) When, after the tax sale, the effort was made.

15 ~~(5)~~(7) "Governmental lien" means all liens imposed by law upon immovable
16 property in favor of any political subdivision and filed in the mortgage records,
17 including without limitation, those imposed under R.S. 13:2575, R.S. 33:1236, 4752,
18 4753, 4754, 4766, 5062, and 5062.1, other than statutory impositions.

19 ~~(6)~~(8) "Ordinance" means:
20 (a) An act of a political subdivision that has the force and effect of law,
21 including but not limited to an ordinance, a resolution, or a motion; or
22 (b) A rule or regulation promulgated by the State Land Office, the division
23 of administration, or by another state agency with authority over adjudicated
24 properties.

25 ~~(7)~~(9) "Owner" means a person who holds an ownership interest ~~that has not~~
26 ~~been terminated pursuant to R.S. 47:2121(C)~~ in the property at issue.

27 (10) "Parallel Certificates" result when two separate tax auction certificates
28 are issued by the city and parish tax collectors in the same year as to the same
29 property.

1 ~~(8)~~(11) "Payment nullity" means a nullity arising from payment of taxes
2 prior to a tax ~~sale~~ auction, including payment based on dual assessment.

3 ~~(9)~~(12) "Political subdivision" means any of the following to the extent it has
4 the power to levy ~~ad valorem taxes~~ statutory impositions and conduct tax ~~sales~~
5 auctions for failure to pay ~~ad valorem taxes~~ statutory impositions:

6 (a) The state.

7 (b) Any political subdivision as defined in Article VI, Section 44 of the
8 Louisiana Constitution.

9 (c) Any other agency, board, or instrumentality under Subparagraph (a) or
10 (b) of this Paragraph.

11 ~~(10)~~(13) "Redemption nullity" means the right of a person to annul a tax ~~sale~~
12 auction in accordance with R.S. 47:2286 because he was not duly notified at least six
13 months before the termination of the redemptive period.

14 ~~(11)~~(14) "Redemptive period" or "redemption period" means the period in
15 which a person may redeem ~~property~~ a tax auction certificate as provided in ~~the~~
16 ~~Louisiana Constitution~~ R.S. 47:2241.

17 (15) "Redemption price" means the amount calculated pursuant to R.S.
18 47:2243 that is required to be paid in order to redeem a tax auction certificate.

19 ~~(12)~~(16) "Send" means either of the following:

20 (a) To deposit in the mail or deliver for transmission by any other
21 commercially reasonable means of communication with postage or cost of
22 transmission provided for, and properly addressed to any address reasonable under
23 the circumstances.

24 (b) In any other way to cause to be received any written notice within the
25 time it would have arrived if properly sent.

26 ~~(13)~~(17) "Signed" includes using any symbol executed or adopted with
27 present intention to adopt or accept a writing in tangible form.

28 ~~(14)~~(18) "Statutory imposition" means ad valorem taxes and any imposition
29 in addition to ad valorem taxes that are included on the tax bill sent to the tax debtor.

1 (19) "Tax auction" means the sale of a delinquent obligation pursuant to law.

2 (20) "Tax auction certificate" means the written instrument evidencing the
3 delinquent obligation and lien and privilege assigned to a tax auction purchaser to
4 be filed in accordance with R.S. 47:2155.

5 (21) "Tax auction purchaser" means the purchaser of the tax auction
6 certificate or his successors or assigns.

7 ~~(15)~~(22) "Tax debtor" means, as of the date of the assessor's determination,
8 the person listed on the tax roll in accordance with R.S. 47:2126.

9 ~~(16)~~(23) "Tax notice party" means, as of the date of the assessor's
10 determination, the tax debtor and any person requesting notice pursuant to R.S.
11 47:2159.

12 ~~(17)~~(24) "Tax sale" means the sale or adjudication of tax sale title to property
13 pursuant to R.S. 47:2154 and 2196 under prior law.

14 ~~(18)~~(25) "Tax sale certificate" means the written ~~notice evidencing a tax sale~~
15 ~~to be filed in accordance with R.S. 47:2155 and 2196~~ instrument recorded in the
16 parish conveyance records which evidences a tax sale under prior law.

17 ~~(19)~~(26) "Tax sale party" or "tax auction party" means the tax notice party,
18 the owner of property, ~~including the owner of record at the time of a tax sale,~~ as
19 shown in the conveyance records of the appropriate parish, and any other person
20 holding an interest, such as a mortgage, privilege, or other encumbrance on the
21 property, including a tax sale purchaser or purchaser of a tax auction certificate at a
22 previous auction or sale, as shown in the mortgage and conveyance records of the
23 appropriate parish, and other interested parties whose identities and whereabouts are
24 reasonably ascertainable and whose interest may be terminated by execution of a
25 judgment rendered pursuant to R.S. 47:2266.

26 ~~(20)~~ "Tax sale property" means property for which tax sale title is sold
27 pursuant to R.S. 47:2154.

28 ~~(21)~~(27) "Tax sale purchaser" means the ~~purchaser of tax sale property, his~~
29 successors, and assigns person or entity, their successors and assigns who purchased

1 the tax sale property at a tax sale conducted after January 1, 2009, but before July 1,
2 2024.

3 (22)(28) "Tax sale title" means the set of rights acquired by a tax sale
4 purchaser ~~or, in the case of adjudicated property, on the applicable political~~
5 ~~subdivision, pursuant to this Chapter,~~ his successors and assigns pursuant to the law
6 in effect after January 1 2009, but before July 1, 2024.

7 (23)(29) "Written notice", "notice", "written", or "writing" means
8 information that is inscribed on a tangible medium or which is stored in an electronic
9 or other medium and is retrievable in perceivable form.

10 * * *

11 §2126. Duty of assessors; single assessment; exception

12 Each assessor shall deliver to the appropriate tax collector the tax roll for the
13 year in which taxes are collectible by November fifteenth of each calendar year,
14 except as otherwise provided by law. At the same time, the assessor may file the tax
15 roll in the mortgage records of the parish in which property subject to the taxes is
16 located. The assessor shall use reasonable efforts to list on the tax roll all co-owners
17 of record of the property, ~~or if there has been a tax sale to a party other than a~~
18 ~~political subdivision, the tax sale purchaser and the other owners, to the extent their~~
19 ~~interests were not sold at tax sale.~~ The tax roll shall be updated as of January first
20 or later of the year in which the taxes are collectible. There shall be only one
21 assessment for each tax parcel, and the full assessment shall be on each tax bill sent
22 pursuant to R.S. 47:2127(C); ~~however, if requested by a tax debtor, the assessor may,~~
23 ~~but shall not be obligated to, make separate assessments for undivided interests in~~
24 ~~each tax parcel.~~

25 §2127. Time for payment; interest; notification

26 A. Time for Payment. ~~Taxes assessed shall be due in that calendar year~~
27 Statutory impositions may be paid as soon as the tax roll is delivered to the tax
28 collector; and, except as otherwise provided by law, ~~they shall be paid on or before~~

1 no later than December thirty-first in each respective year. If statutory impositions
2 are not paid by that date they shall be considered delinquent the following day.

3 B. Interest and penalty. ~~The interest on all ad valorem taxes,~~ All statutory
4 impositions whether levied on movable or immovable property, ~~which are delinquent~~
5 ~~shall begin on the first calendar day following the deadline for payment of taxes, and~~
6 shall bear interest from that delinquency date until paid, at the rate of one and one-
7 quarter percent per month ~~or any part thereof~~ on a non-compounding basis. In the
8 event of an erroneous assessment and adjustment by the tax commission, the tax
9 debtor shall have fifteen days after the date of receipt of notice of the revised
10 assessment in which to pay the adjusted amount without interest and penalty. If the
11 address provided by the tax assessor on the tax roll proves to be incorrect and the tax
12 debtor does not receive a timely notice of the adjustment, the tax collector may
13 extend to the tax debtor a fifteen-day notice in which to pay without interest penalty.

14 C. All statutory impositions shall be paid. Failure to pay the total statutory
15 impositions, interest, and costs due shall cause the delinquent obligation to be
16 offered for sale at a tax auction.

17 D. The delinquent obligation evidenced by the tax auction certificate shall
18 be secured by a lien and privilege that shall have priority over all mortgages, liens,
19 and other privileges encumbering the property.

20 E. Notification. As soon as practical following the sending of the tax roll to
21 the tax collector as required by Subsection A of this Section, the tax collector shall
22 use reasonable efforts to send each tax notice party written notice by United States
23 mail of ~~taxes~~ statutory impositions due, ~~at the address listed for each tax debtor on~~
24 ~~each tax roll.~~ The written notice shall be sent to each tax debtor at the address listed
25 on the tax roll and to each other tax notice party at the address given in the request
26 for notice. The written notice shall disclose the total amount of ~~taxes~~ statutory
27 impositions due by the tax debtor for the current year, the ward in which the property
28 is located, and the number of the assessment. The written notice shall request the tax
29 debtor to return the written notice to the tax collector with remittance, ~~and shall~~

1 ~~remind~~ The notice shall inform the tax debtor of the date ~~that taxes become~~
2 ~~delinquent following issuance of the notice and that interest will accrue on the taxes~~
3 ~~from and after the date the taxes become delinquent. Interest shall accrue at the rate~~
4 ~~prescribed by law, which rate, or a brief description of the manner in which the rate~~
5 ~~is calculated, shall be stated in the written notice~~ that statutory impositions must be
6 paid, that interest will accrue on the statutory impositions at the rate of one and one-
7 quarter percent per month on a non-compounding basis from the delinquency date,
8 and that a six percent penalty will be added to the statutory impositions if the
9 statutory impositions remain unpaid and a tax auction occurs. The tax notice shall
10 also indicate if there was a prior unredeemed tax sale or tax auction in connection
11 with the immovable property. The tax collector may also notify any other tax ~~sale~~
12 ~~auction~~ party but shall not be obligated to do so. The written notice shall be deemed
13 sufficient if it is in the following form:

[Name of Political Subdivision]

[YEAR] Property Tax Notice

[List All Tax Notice Parties and their addresses]

Description of Charges	Amount
Estimated Tax Due	
[Name of Tax District]	
Total Taxes <u>Statutory</u>	
<u>Impositions for Current Year</u>	

22 THIS AMOUNT IS THE TOTAL OF AD VALOREM TAXES AND OTHER
23 STATUTORY IMPOSITIONS INCLUDED ON YOUR TAX BILL FOR THE
24 CURRENT YEAR THAT MUST BE PAID

1 DELINQUENCY DATE (THE OBLIGATION TO PAY STATUTORY
2 IMPOSITIONS SHALL BE DELINQUENT ON THIS DATE)

3 NOTE: INTEREST AT THE RATE OF ONE AND ONE-QUARTER PERCENT
4 PER MONTH ON A NON-COMPOUNDING BASIS WILL BE ADDED FROM
5 THE DELINQUENCY DATE AND A SIX PERCENT PENALTY WILL BE
6 ADDED IF THE STATUTORY IMPOSITIONS REMAIN UNPAID AND A TAX
7 AUCTION OCCURS

Property Address
Assessment No.
Legal Description

11 PLEASE REMIT BY [DATE]

12 *** ACCESS YOUR PROPERTY TAXES AND PAY ONLINE @
13 ***

14 Failure to pay the total statutory impositions, interest, and costs due before the
15 expiration of ninety days from the delinquency date shall cause the delinquent
16 obligation to be offered for sale at tax auction.

17 [] INDICATE IF APPLICABLE: According to our records, the property for which
18 these statutory impositions are due has previously been sold at a tax sale or tax
19 auction, or tax sale title or a tax auction certificate has previously been issued. You
20 should immediately take steps to remedy this threat to your ownership. You may
21 have a right of redemption if timely exercised.

1 -----

2 Please fold and tear along perforated line.

3 [YEAR] PROPERTY TAX NOTICE

4 [Name & Address of Tax Collector] Amount Due:

5 [Name & Address of Tax Debtor] Due Date:

6 Make check payable to: _____

- 7 • Retain the top portion of this form for your records.
- 8 • Write account number on your check. The canceled check will serve as your
- 9 receipt.
- 10 • For [name of political subdivision] tax information only call [number] or fax
- 11 [number].
- 12 • Access your property tax and pay online at [Internet address].
- 13 • Change of address requests and questions regarding the assessed value of the
- 14 property should be directed to:

15 [Name & Address of Tax Collector]

16 (Tax records cannot be changed without instructions from the respective
17 parish tax assessor)

18 Please sign below and return this portion of notice with check made payable to:

19 [_____]

20 These taxes paid by: _____

21 * * *

22 §2130. Public calamity; postponement of ad valorem tax payments

23 A. ~~Definitions. As used in this Section:~~

24 ~~(1) "Political subdivision" means any of the following to the extent it has the~~
25 ~~power to levy ad valorem taxes and conduct tax sales for failure to pay ad valorem~~
26 ~~taxes:~~

27 ~~(a) The state.~~

28 ~~(b) Any political subdivision as defined in Article VI, Section 44 of the~~
29 ~~Constitution of Louisiana.~~

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

1 ~~(c) Any other agency, board, or instrumentality of the state or of a political~~
2 ~~subdivision as defined in Article VI, Section 44 of the Constitution of Louisiana.~~

3 ~~(2) "Tax debtor" means a person obligated to pay the ad valorem taxes.~~

4 ~~B.~~ Declaration of emergency; calamity. When an emergency has been
5 declared by the governor or a parish president pursuant to the Louisiana Homeland
6 Security and Emergency Assistance and Disaster Act and only in cases of disaster
7 caused by overflow, general conflagration, general crop destruction, or other public
8 calamity, a tax debtor may request the postponement of the payment of ~~ad valorem~~
9 ~~taxes~~ statutory impositions on his property located in the geographical area
10 designated in the declaration of emergency if the taxes became due after the
11 declaration of emergency.

12 ~~C.~~B. Right to a postponement of onerous ~~taxes~~ statutory impositions. The
13 collection of ~~taxes~~ statutory impositions shall be postponed by the tax collector when
14 all of the following occur:

15 (1) An emergency has been declared.

16 (2) The tax debtor's assessed property located in the geographical area
17 designated in the declaration of emergency has been damaged or destroyed by the
18 calamity.

19 (3) The collection of ~~taxes~~ statutory impositions would be onerous because
20 the tax debtor is unable to pay the ~~taxes~~ statutory impositions without suffering
21 substantial hardship.

22 ~~D.~~C. Application for postponement. (1) The tax debtor seeking the
23 postponement of the payment of ~~taxes~~ statutory impositions shall file a sworn
24 application, executed before a person authorized to administer oaths, accompanied
25 by a supporting financial statement. The application shall:

26 (a) Certify that the property was damaged or destroyed by the event that
27 necessitated the emergency declaration.

28 (b) Describe the damaged or destroyed property as assessed.

1 (c) Certify that the collection of the taxes that became due after the
2 declaration of the emergency would be onerous because the tax debtor applying for
3 postponement is unable to pay the ~~taxes~~ statutory impositions without suffering
4 substantial hardship.

5 (2) The completed sworn financial statement submitted in support of an
6 application for the postponement of the payment of ~~taxes~~ statutory impositions shall
7 not be subject to the laws relative to public records, R.S. 44:1 et seq., and shall be
8 confidential, except that the financial statement shall be admissible in evidence in a
9 proceeding to contest an application for postponement of the payment of ~~taxes~~
10 statutory impositions. The tax collector shall retain the financial statement until the
11 period for contesting the postponement has expired without an objection being filed
12 or until there has been a definitive decision in a contest proceeding. Thereafter, the
13 tax collector may destroy the financial statement.

14 (3) The tax collector shall, and the assessor may, keep appropriate
15 application forms and blank financial statement forms available for use by tax
16 debtors. The tax collector, or his authorized deputy collector, shall be competent to
17 administer the oath required for this application. The following forms may be used
18 to apply for the postponement:

19 STATE OF LOUISIANA _____
20 PARISH OF _____
21 APPLICATION FOR POSTPONEMENT OF ~~AD VALOREM TAXES~~
22 STATUTORY IMPOSITIONS

23 BEFORE ME, the undersigned authority personally appeared _____, a tax
24 debtor, who requests postponement of payment of ~~ad valorem taxes~~ statutory
25 impositions pursuant to the provisions of R.S. 47:2106 for the following property:

26 _____
27 *(Give the description of damaged or destroyed property as assessed)*

28 Appearer certifies that the property was damaged or destroyed on _____ *(insert*
29 *date)* by the event that necessitated the emergency declaration declared on or about

1 _____ (*insert date*) by _____ (*insert name and title of person declaring the*
2 *emergency*) and it is in the geographical area designated in the declaration.

3 Appearer certifies that the collection of the taxes that became due after the
4 declaration of emergency would be onerous because Appearer is unable to pay the
5 ~~taxes~~ statutory impositions without suffering substantial hardship. Appearer submits
6 his financial statement in support of this application and certifies that it is true and
7 correct as of this date.

8 SWORN TO AND SUBSCRIBED BEFORE ME this ____ day of _____, _____ at
9 _____ Louisiana.

10 _____
11 Full Name of Affiant
12 _____

13 *Notary Public or authorized tax collector*

14 Notary #

15 FINANCIAL STATEMENT

16 STATE OF LOUISIANA

17 PARISH OF _____

18 I certify that the following is a listing of my debts and property located within the
19 state of Louisiana and that the following was my adjusted gross income for the
20 previous year.

Immovable Property:	Estimated Value
(land/buildings)	_____

26 Subtotal _____

1 Debts affecting the Estimated Value

2 immovable property: _____

3 _____

4 _____

5 _____

6 Subtotal _____

7 Movable Property: Estimated Value

8 (vehicles, personal _____

9 property, bank accounts) _____

10 _____

11 _____

12 Subtotal _____

13 Debts affecting the Estimated Value

14 movable property: _____

15 _____

16 _____

17 _____

18 Subtotal _____

19 Other Debts: Estimated Value

20 (credit cards, etc.) _____

21 _____

22 _____

23 _____

24 Subtotal _____

25 NET WORTH _____

26 (Value of Property less amount of debts)

27 Adjusted gross income for

28 Previous year:

29 _____

1 *Applicant*

2 Sworn to and signed before the undersigned Notary Public at _____,

3 Louisiana, on the ____ day of _____, _____.

4 _____

5 *Notary Public or authorized tax collector*

6 Notary #

7 E.D. Reapplication. A tax debtor may reapply for postponement of ~~taxes~~
8 statutory impositions as provided for in this Section for each consecutive year after
9 the year in which the original postponement was granted when the conditions which
10 initially authorized the postponement remain in effect.

11 F.E. Time for filing application. The initial application and any
12 reapplication for postponement shall be filed with the tax collector no later than
13 December thirty-first of the year in which the damage or destruction occurred, or no
14 later than thirty calendar days after the tax bill has been mailed, whichever is later.

15 G.F. Notification of filing. The tax collector shall send to each political
16 subdivision for which the postponed ~~taxes~~ statutory impositions are ~~assessed and~~
17 collected a copy of each application by reliable electronic means, certified mail, or
18 hand delivery with a receipt.

19 H.G. Political subdivision contest of postponement. A political subdivision
20 may contest the postponement of the ~~taxes~~ statutory impositions in a written
21 objection filed with the tax collector within thirty calendar days after receiving the
22 copy of the application for postponement. It shall state the factual and legal reasons
23 for contesting postponement. Concurrently, the political subdivision shall send a
24 copy of the objection to the tax debtor at the address on the application by reliable
25 electronic means, certified mail, or hand delivery with a receipt. Finally, the tax
26 collector shall send verified copies of the application, supporting financial statement,
27 and the written objection to the parish governing authority within ten calendar days
28 after the date the objection was filed.

1 ~~H.~~ Contest; review of decision. The merits of the objection shall be
2 decided by the parish governing authority, which decision shall be subject to review
3 by the Louisiana Tax Commission, or its successor, on request of either the tax
4 debtor or the objecting political subdivision. That decision shall be subject to appeal
5 to the district court. The review and appeal shall be in accordance with the
6 procedures established by law, the Louisiana Tax Commission rules, or ordinance
7 of the parish governing authority for the review and appeal of the correctness of an
8 assessment made by the assessor.

9 ~~J.~~ Effective date of postponement. (1) If no objection is filed pursuant to
10 the provisions of Subsection G of this Section, the payment of ~~taxes~~ statutory
11 impositions shall be postponed. If an objection is filed, payment of ~~taxes~~ statutory
12 impositions shall be postponed until all objections are finally decided by the parish
13 governing authority or the Louisiana Tax Commission.

14 (2) If no objection is filed, or if the tax debtor has prevailed in a definitive
15 decision on review, the tax collector shall file the application, or a certified copy,
16 with the recorder of mortgages in each parish in which the property is located. The
17 application filed shall not include the supporting financial statement.

18 ~~K.~~ Advice of right to postponement. A written notice of the right of a tax
19 debtor to have the payment of ~~his taxes~~ statutory impositions postponed shall be
20 included with the tax bill sent to a tax debtor.

21 ~~L.~~ K. Installment payment of postponed ~~taxes~~ statutory impositions;
22 accelerated payments; interests. (1) The postponed ~~taxes~~ statutory impositions shall
23 be divided into ten equal installments, and one installment shall be charged each year
24 by the tax collector for ten subsequent years, or until the entirety of the postponed
25 ~~taxes is~~ statutory impositions are paid.

26 (2) All the postponed ~~taxes~~ statutory impositions, or any annual installment
27 thereof, may be paid in advance. The unpaid balance of the postponed ~~taxes~~
28 statutory impositions shall bear interest from the date on which the original tax bill
29 was due until paid at the rate of six percent per annum payable annually on the due

1 date of each installment. No timely paid installment shall bear penalties when
2 collected.

3 (3) If an annual installment is not timely paid, all of the unpaid postponed
4 ~~taxes~~ statutory impositions shall become due immediately, and the property shall be
5 sold at a tax sale for the balance of all taxes, interest, and penalties delinquent and
6 the delinquent obligation shall be offered for sale at a tax auction for the balance of
7 all delinquent obligations due on the date of the auction.

8 (4) When all postponed ~~taxes~~ statutory impositions and interest have been
9 paid prior to a tax auction taking place, the tax debtor may cancel the lien at the tax
10 debtor's expense.

11 M.L. Assessments after postponement. The tax collector shall prepare a
12 separate written list of all persons whose payment of ~~taxes~~ statutory impositions
13 were postponed. It shall show the amount of the ~~taxes~~ statutory impositions and the
14 property upon which the ~~taxes~~ statutory impositions were postponed. The list shall
15 be prepared in duplicate, sworn to, and one copy shall be delivered to the parish
16 assessor and one copy to the legislative auditor. In each subsequent tax year the tax
17 collector shall collect a one-tenth installment of the postponed ~~taxes~~ statutory
18 impositions until all taxes are paid.

19 N.M. Remission of postponed ~~taxes~~ statutory impositions. The postponed
20 portion of the ~~taxes~~ statutory impositions shall be collected in the same manner as
21 ~~ordinary taxes~~ the statutory impositions that are otherwise due and payable,
22 separately accounted for, and remitted by the tax collector to the political
23 subdivisions that levied them.

24 §2131. Time period in which to conduct tax sales

25 ~~Once three years after December thirty-first of the year in which ad valorem~~
26 ~~taxes are due have passed, except for adjudicated property, no tax sale shall be~~
27 ~~conducted with regard to such taxes, provided that the time period shall be suspended~~
28 ~~by the pendency of any suit which prevents the collection of the taxes, and the time~~
29 ~~of the suspension shall be excluded from the computation of the three years. A tax~~

1 auction may be conducted with regard to any delinquent statutory impositions due,
2 but once a tax auction has taken place, the tax collector may no longer collect or
3 auction any prior delinquent statutory impositions.

4 §2132. Refund of taxes erroneously paid

5 A.(1) Except as provided for in Paragraph (2) of this Subsection, any person
6 who has a claim against a political subdivision for ~~ad valorem taxes~~ statutory
7 impositions erroneously paid into the funds of that political subdivision may present
8 the claim to the Louisiana Tax Commission within three years of the date of the
9 payment, in such form and together with such proof as the tax commission may
10 require by its rules and regulations; however, if a person is claiming a previously
11 unclaimed homestead exemption, it may be presented to the tax commission within
12 five years of the date of payment. The tax commission shall consult with the
13 assessor of the parish in which the property ~~which that~~ that is the subject of the claim is
14 located, and after ~~that the~~ the assessor advises the tax commission that a refund is due
15 the claimant, the tax commission shall duly examine the merits and correctness of
16 each claim presented to it and shall make a determination thereon within thirty days
17 after receipt of the claim.

18 * * *

19 C. The collector of ad valorem taxes in each political subdivision, upon
20 receipt of written notice from the tax commission that a particular refund or
21 repayment is owed, shall do one of the following:

22 (1) If the claim is made for ad valorem taxes erroneously paid on property
23 ~~which that~~ that is or could be homestead exempt or otherwise exempt, the collector shall
24 immediately notify the affected tax recipient bodies to remit to ~~him~~ it within thirty
25 days their pro rata share of the refund or repayment. Upon receipt of those funds
26 from the tax-recipient bodies, the collector shall have an additional thirty days to
27 remit the payment in full to the tax debtor. Failure by any tax recipient body or the
28 tax collector to timely remit ~~such~~ monies shall cause interest at the legal rate to

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

1 accrue in favor of the tax debtor to be paid by the political subdivision or tax
2 collector failing to ~~so~~ timely remit.

3 (2)(a) If the claim is made for ad valorem taxes erroneously paid on property
4 ~~which~~ that would not qualify for a homestead or other exemption; or in the instance
5 that an improvement is erroneously assessed on a property with no improvement, the
6 tax collector shall note and record the amount of the refund or repayment owed and
7 shall have full responsibility to ensure that such amount shall operate as a credit
8 against future ad valorem tax liability of that property. No ad valorem taxes shall be
9 due or collected on such property until such time as the collector certifies that a
10 sufficient amount of taxes assessed have been waived to satisfy the refund or
11 repayment ordered by the tax commission. No interest shall accrue or be due on any
12 such refund or repayment.

13 (b) If the tax auction purchaser paid the erroneous amount, the refund shall
14 be issued by the tax collector to the tax auction purchaser in accordance with the
15 provisions of this Subsection.

16 (3) ~~If the claim is made in a political subdivision which has established an~~
17 ~~alternative procedure for providing for refunds of ad valorem taxes erroneously paid~~
18 ~~as authorized by this Section, and if that alternative procedure has been submitted~~
19 ~~to and approved by the tax commission, such procedure may be utilized in lieu of the~~
20 ~~provisions of Paragraphs (1) and (2) of this Subsection.~~

21 * * *

22 §2133. Prior payment of taxes and statutory impositions

23 If within the redemptive period, the tax collector determines that the statutory
24 impositions on a certain property subject to a tax ~~sale~~ auction were paid prior to the
25 tax ~~sale~~ auction or that the tax ~~sale~~ auction was conducted in violation of a stay under
26 federal bankruptcy law, the tax collector shall cancel the affected tax ~~sale~~ auction,
27 shall immediately notify the tax auction purchaser in writing of the cancellation, and
28 shall reimburse the tax ~~sale~~ auction purchaser the bid price within thirty days of
29 executing the cancellation instrument. ~~The tax collector may credit the~~

1 ~~reimbursement pro rata against future disbursements to the tax recipients.~~ The tax
2 collector shall record the cancellation with the recorder of conveyances in the parish
3 in which the property is located within fifteen days of executing the cancellation
4 instrument. ~~Such~~ The cancellation reinstates the interests of the tax debtor and his
5 successors and all interests in the property that have been otherwise ~~terminated~~
6 encumbered pursuant to this Chapter, to the extent the interest has not otherwise
7 ~~terminated~~ encumbered pursuant to its terms or by operation of law.

8 §2134. Suits to recover taxes paid under protest

9 A. No court of this state shall issue any process to restrain, or render any
10 decision that has the effect of impeding, the collection of an ad valorem tax imposed
11 by any political subdivision, under authority granted to it by the legislature or by the
12 constitution.

13 B.(1)(a) A taxpayer challenging the correctness of an assessment under R.S.
14 47:1856, 1857, or 1998 or of other statutory impositions shall timely pay the
15 disputed amount ~~of tax~~ due under protest to the officer or officers designated by law
16 for the collection of this tax or timely file a rule to set bond or other security pursuant
17 to Subsection F of this Section. The portion of the ~~taxes~~ statutory impositions that
18 is paid by the taxpayer to the collecting officer or officers that is neither in dispute
19 nor the subject of a suit contesting the correctness of the assessment shall not be
20 made subject to the protest. The taxpayer shall submit separate payments for the
21 disputed amount of tax due and the amount that is not in dispute and not subject to
22 the protest.

23 (b) Paying under protest or filing a rule to set bond or other security shall be
24 considered timely if the payment is made or the rule is filed within the deadline to
25 appeal to the Board of Tax Appeals or district court pursuant to R.S. 47:1856, 1857,
26 or 1998.

27 (2)(a) If at the time of the payment of the disputed ~~taxes~~ statutory
28 impositions under protest, the taxpayer has previously filed a correctness challenge
29 suit ~~under~~ pursuant to the provisions of R.S. 47:1856, 1857, or 1998, or brought an

1 action disputing other statutory impositions, the ~~such~~ taxpayer shall give notice of
2 the suit to the collecting officer or officers in the parish or parishes in which the
3 property is located. This notice shall be sufficient to cause the collecting officer or
4 officers to further hold the amount paid under protest segregated pending the
5 outcome of the suit.

6 (b) If at the time of the payment of the protested ~~tax~~ statutory impositions,
7 a correctness challenge suit is not already pending under the provisions of R.S.
8 47:1856, 1857, or 1998, then a suit seeking recovery of the protested payment need
9 not be filed until thirty days from the date a final decision is rendered by the
10 Louisiana Tax Commission under either R.S. 47:1856, 1857, or 1998. The taxpayer
11 making the payment under protest under these circumstances must advise the
12 collecting officer or officers in the parish or parishes in which the property is located
13 at the time of the protest payment that the protest payment is in connection with a
14 correctness challenge and must promptly notify the collecting officer or officers
15 when a final decision is rendered by the Louisiana Tax Commission under either
16 R.S. 47:1856, 1857, or 1998. The collecting officer or officers shall continue to
17 segregate and hold the protested amount in escrow until a timely correctness
18 challenge suit is filed.

19 (c) If a suit is timely filed contesting the correctness of the assessment
20 pursuant to R.S. 47:1856, 1857, or 1998 and seeking the recovery of the ~~tax~~ statutory
21 impositions paid under protest, then that portion of the ~~taxes~~ statutory impositions
22 paid that are in dispute shall be deemed as paid under protest, and that amount shall
23 be segregated and shall be further held pending the outcome of the suit.

24 (3)(a) In a correctness challenge suit under either R.S. 47:1856 or 1857 the
25 officer or officers designated for the collection of taxes in the parish or parishes in
26 which the property is located and the Louisiana Tax Commission shall be the sole
27 necessary and proper party defendants in any such suit.

28 (b) The officer or officers designated for the collection of taxes in the parish
29 or parishes in which the property is located and the assessor or assessors for the

1 parish or district, or parishes or districts, in which the property is located shall be the
2 sole necessary and proper party defendants in a correctness challenge action under
3 R.S. 47:1989, 1992, or 1998.

4 (4) If the taxpayer prevails, the collecting officer or officers shall refund the
5 amount to the taxpayer with interest at the actual rate earned on the money paid
6 under protest in the escrow account during the period from the date such funds were
7 received by the collecting officer or officers to the date of the refund. If the taxpayer
8 does not prevail, the taxpayer shall be liable for the additional ~~taxes~~ statutory
9 impositions together with interest at the rate set forth above during the period from
10 the date the ~~taxes~~ statutory impositions were due ~~under~~ pursuant to R.S. 47:2127
11 until the date the ~~taxes~~ statutory impositions are paid, or in the case of ~~taxes~~ statutory
12 impositions paid under protest, until the date of the payment under protest.

13 C.(1) A person resisting the payment of an amount of ~~ad valorem tax~~
14 statutory impositions due or the enforcement of a provision of the ~~ad valorem tax~~ law
15 governing the assessment and collection of statutory impositions and thereby
16 intending to maintain a legality challenge shall timely pay the disputed amount due
17 under protest to the officer or officers designated by law for the collection of the ~~tax~~
18 statutory impositions and shall give ~~such~~ the officer or officers, notice at the time of
19 payment of his intention to file suit for the recovery of the protested ~~tax~~ amount. The
20 portion of the ~~taxes that is~~ statutory impositions paid by the taxpayer to the collecting
21 officer or officers that is neither in dispute nor the subject of a suit contesting the
22 legality of the assessment shall not be made subject to the protest. The taxpayer
23 shall submit separate payments for the disputed amount of ~~tax~~ statutory impositions
24 due and the amount that is not in dispute and not subject to the protest. Upon receipt
25 of a notice, the protested amount shall be segregated and held by the collecting
26 officer for a period of thirty days.

27 (2) A legality challenge suit must be filed within thirty days from the date
28 of the protested payment. If a suit is timely filed contesting the legality of the ~~tax~~
29 statutory imposition or the enforcement of a provision of the tax law and seeking

1 recovery of the ~~tax~~ statutory imposition, then that portion of the taxes paid that are
 2 in dispute shall be further deemed as paid under protest, and that amount shall be
 3 segregated and shall be further held pending the outcome of the suit. The portion of
 4 the ~~taxes that is~~ statutory impositions paid by the taxpayer to the collecting officer
 5 or officers that is neither in dispute nor the subject of a suit contesting the legality
 6 of the ~~tax~~ statutory imposition shall not be made subject to the protest.

7 (3) In any such legality challenge suit, service of process upon the officer or
 8 officers responsible for collecting the ~~tax~~ statutory impositions, the assessor or
 9 assessors for the parish or district, or parishes or districts in which the property is
 10 located, and the Louisiana Tax Commission shall be sufficient service, and these
 11 parties shall be the sole necessary and proper party defendants in any such suit.

12 (4) If the taxpayer prevails, the collecting officer or officers shall refund
 13 such amount to the taxpayer with interest at the actual rate earned on the money paid
 14 under protest in the escrow account during the period from the date such funds were
 15 received by the collecting officer or officers to the date of the refund. If the taxpayer
 16 does not prevail, the taxpayer shall be liable for the additional ~~taxes~~ statutory
 17 impositions together with interest at the rate set forth above during the period from
 18 the date the ~~taxes~~ statutory impositions were due ~~under~~ pursuant to R.S. 47:2127
 19 until the date the ~~taxes~~ statutory impositions are paid, or in the case of ~~taxes~~ statutory
 20 impositions paid under protest, until the date of the payment under protest.

21 D.(1) The right to sue for recovery of a ~~tax~~ statutory imposition paid under
 22 protest as provided in this Section shall afford a legal remedy and right of action in
 23 the Board of Tax Appeals or any state or federal court having jurisdiction of the
 24 parties and subject matter for a full and complete adjudication of all questions arising
 25 in connection with a correctness challenge or the enforcement of the rights respecting
 26 the legality of any ~~tax~~ statutory imposition accrued or accruing or the method of
 27 enforcement thereof.

28 (2) A legality challenge as provided for in Subsection C of this Section may
 29 be brought pursuant to Paragraph (1) of this Subsection or by petition for recovery

1 of a tax paid under protest before the Board of Tax Appeals, which shall provide a
2 legal remedy and right of action for a full and complete adjudication of all questions
3 arising in connection with the tax.

4 (3) The right to sue for recovery of a ~~tax~~ statutory imposition paid under
5 protest or other security as provided in this Section shall afford a legal remedy and
6 right of action at law in the Board of Tax Appeals or state or federal courts where
7 any tax or the collection thereof is claimed to be an unlawful burden upon interstate
8 commerce or in violation of any act of the Congress of the United States, the
9 Constitution of the United States, or the Constitution of Louisiana.

10 (4) The portion of ~~the taxes which is~~ statutory impositions paid by the
11 taxpayer to the collecting officer or officers that is neither in dispute nor the subject
12 of ~~such~~ a suit shall not be made subject to the protest.

13 E.(1) Upon request of a taxpayer and upon proper showing by the taxpayer
14 that the principle of law involved in an additional assessment is already pending
15 before the Board of Tax Appeals or the courts for judicial determination, the
16 taxpayer, upon agreement to abide by the pending decision of the Board of Tax
17 Appeals or the courts, may pay the additional assessment under protest pursuant to
18 Subsection B or C of this Section or file a rule to set bond or other security pursuant
19 to Subsection F of this Section but need not file an additional suit. In such cases, the
20 ~~tax~~ amount paid under protest or other security shall be segregated and held by the
21 collecting officer or officers until the question of law involved has been determined
22 by the courts, the Board of Tax Appeals, or finally decided by the courts on appeal,
23 and shall then be disposed of as provided in the final decision of the Board of Tax
24 Appeals or courts, as applicable.

25 (2) If the taxpayer prevails, the officer or officers shall refund such amount
26 to the taxpayer with interest at the actual rate earned on the money paid under protest
27 in the escrow account during the period from the date such funds were received by
28 the officer or officers to the date of the refund. If the taxpayer does not prevail, the
29 taxpayer shall be liable for the additional ~~taxes~~ statutory impositions together with

1 interest at the rate set forth above during the period from the date the ~~taxes~~ statutory
2 impositions were due ~~under~~ pursuant to R.S. 47:2127 until the date the ~~taxes~~
3 statutory impositions are paid, or in the case of ~~taxes~~ statutory impositions paid
4 under protest, until the date of the payment under protest.

5 F.(1) Notwithstanding any provision of law to the contrary, any taxpayer
6 challenging the correctness or legality of any assessment whose remedy requires
7 making a payment under protest pursuant to Subsection B or C of this Section may
8 in the alternative comply with the provisions of this Subsection rather than making
9 a payment under protest.

10 (2)(a)(i) On or before the date on which the ~~taxes~~ statutory impositions are
11 due, the taxpayer challenging the legality of any assessment may file with the court
12 or the Board of Tax Appeals a rule to set bond or other security, which shall be set
13 for hearing within thirty days of the filing of the rule to set bond or other security,
14 and shall attach to the petition evidence of the taxpayer's ability to post bond or other
15 security.

16 (ii) Within the deadline to appeal to the Board of Tax Appeals or district
17 court pursuant to R.S. 47:1856, 1857, or 1998, the taxpayer challenging the
18 correctness of any assessment may file with the court or the Board of Tax Appeals
19 a rule to set bond or other security, which shall be set for hearing within thirty days
20 of the filing of the rule to set bond or other security, and shall attach to the petition
21 evidence of the taxpayer's ability to post bond or other security.

22 (b) The term "other security" as used in this Subsection shall include but not
23 be limited to a pledge, collateral assignment, lien, mortgage, factoring of accounts
24 receivable, or other encumbrance of assets.

25 (3) The court or the Board of Tax Appeals may order either the posting of
26 commercial bond or other security in an amount determined by the court or the board
27 to be reasonable security for the amount of unpaid taxes and interest demanded in the
28 assessment or may order the taxpayer to make a payment under protest in an amount
29 determined in its discretion to be reasonable security considering the amount of

1 unpaid taxes and interest. The court or board may order that a portion of the unpaid
2 ~~taxes~~ statutory impositions and interest be paid under protest and the balance secured
3 by the posting of a bond or other security as provided in this Subsection.

4 (4) The posting of a bond or other security or the payment under protest shall
5 be made no later than thirty days after the mailing of the notice of the decision of the
6 court or the Board of Tax Appeals authorizing the posting of bond or other security
7 or requiring that a payment under protest be made.

8 (5) If the taxpayer timely files the suit or any petition or rule referred to in
9 this Subsection, no collection action shall be taken in connection with the assessment
10 of taxes and interest that are the subject of the taxpayer's cause of action, unless the
11 taxpayer fails to post bond or other security or make the payment under protest
12 required by the court or board. The collector shall be permitted to file a
13 reconventional demand against the taxpayer in the cause of action. A collector may
14 procure an appraisal or conduct discovery concerning the value and validity of other
15 security, as that term is described in Subparagraph (2)(b) of this Subsection, offered
16 prior to the date for filing the collector's response or opposition to a rule set for
17 hearing under this Subsection.

18 (6) To the extent not inconsistent with this Subsection, the nature and
19 amount of the bond or security and the procedures for posting bond or providing
20 other security shall be consistent with the provisions for providing security in
21 connection with a suspensive appeal under the Code of Civil Procedure.

22 (7) This Subsection shall not apply to amounts of ~~tax~~ statutory impositions
23 that are not in dispute and are not the subject of a correctness or legality challenge.

24 * * *

25 §2151. Transfer after tax roll delivered

26 A sale, pledge, mortgage, or other alienation or encumbrance of property
27 made after the tax roll has been delivered to the tax collector shall not affect the
28 ~~taxes assessed~~ statutory impositions on the property or the ~~sale of the property~~ tax
29 auction to enforce collection of delinquent ~~taxes~~ statutory impositions.

1 §2152. Immovable property; lots assessed together

2 If two or more lots or parcels of ground have been assessed in any year or
3 years to the same tax debtor at a certain valuation for the whole together, without
4 distinguishing the valuation of each lot or parcel separately, the tax collector is
5 authorized, but shall not be obligated, to receive the proportion of ad valorem taxes
6 under assessment fairly due upon any one or more of the lots or parcels separately.
7 The proportions shall be ascertained and fixed by a certificate authenticated by the
8 assessor and approved by the tax collector. The lots or parcels upon which their
9 proportions are paid shall be free from the ~~proportion of~~ lien and privilege for ad
10 valorem taxes pertaining to the other lots or parcels of the assessment.

11 §2153. Notice of delinquency and tax sale

12 A.(1)(a) No later than the first Monday of February of each year, or as soon
13 thereafter as possible, the tax collector shall send a written notice by certified mail,
14 return receipt requested, to each tax notice party when the tax debtor has not paid all
15 the statutory impositions ~~which~~ that have been assessed on immovable property,
16 ~~notifying the person~~ The notice shall notify the tax notice party that the statutory
17 impositions on the immovable property shall be paid within twenty days after the
18 sending of the notice or as soon thereafter before the tax ~~sale~~ auction is scheduled;
19 ~~or that tax sale title to the property will be sold according to law. After the property~~
20 ~~goes to tax sale and within ninety days of the expiration of the redemptive period, the~~
21 ~~tax collector shall provide written notice by first class mail to each tax notice party~~
22 ~~that tax sale title to the property has been sold at tax sale and that after the expiration~~
23 ~~of the redemptive period, the property cannot be redeemed~~ or the tax collector shall
24 advertise for sale by public auction the delinquent obligation and the lien and
25 privilege securing it, and that the collector shall issue in favor of the winning bidder
26 and record in the mortgage records a tax auction certificate. The notice shall be
27 sufficient if it is in the following form:

1 redeem the ~~property~~ tax auction
 2 certificate according to law, but in order
 3 to redeem, you will be required to pay
 4 the amount paid at the tax auction, all
 5 subsequent years of taxes paid by the tax
 6 auction purchaser, a ~~5%~~ 6% penalty, and
 7 ~~1%~~ 1.25% non-compounding interest per
 8 month on the amounts past due together
 9 with other costs in accordance with law.

10 *Until judgment of a competent court is
 11 executed, the above-described tax
 12 auction shall not serve to terminate any
 13 ownership interest or right of possession
 14 you have in the property. During the
 15 redemption period, the tax auction
 16 purchaser may not subject you to any
 17 eviction proceeding and is not entitled to
 18 collect any lease or rental payments. Any
 19 attempt to do so is unlawful and will
 20 subject the certificate holder to penalty
 21 by law.

22	Total Assessed	Millages	Homestead	Taxes and	Assessment
23	Value Tax		Exemption	other	Information
24	Distributions			Statutory	
				Impositions	
				Due	
25	[add taxing			[add amount	Total Assessed Value
26	districts]			of tax due	
				each district]	

					Property Description
27	Total Statutory				
28	Impositions				
29	Due				
30	Interest				

31 Costs

32 Total

33 [Name of Tax Collector and Address]

34 Total Statutory Impositions Due

35 Interest

36 Cost

37 Total

38 [Tax Collector Name]

39 YEAR WARD SECT ASS.# PROPERTY NOTICE #

40 Name of Tax Debtor

41 [address]

42 Make checks payable to: [Tax Collector Name]

43 Mail this portion of tax bill and payment to: [address]"

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

1 (b) Nothing in this Section shall be construed to prohibit the tax collector
2 from sending more than one notice of ~~sale~~ auction.

3 ~~(c)(i)~~B.(1) If the written notice by certified mail is returned for any reason,
4 the tax collector shall ~~demonstrate a reasonable and diligent effort to provide notice~~
5 ~~of the tax sale to the tax debtor. To demonstrate a reasonable and diligent effort, the~~
6 ~~tax collector shall attempt to deliver notice of the delinquent taxes and tax sale~~
7 resend the notice by first class mail to the ~~last known address of the debtor~~ property
8 address, addressed to "occupant" and shall take any three of the following additional
9 steps to notify the tax debtor of the delinquent statutory impositions and pending
10 auction, which shall include any two of the following:

11 (a) Review the local telephone directory or internet for the tax debtor.

12 ~~(aa)~~(b) Perform a computer search of digitized records and databases of the
13 clerk of court or sheriff's office for addresses of other properties that may be owned
14 by the debtor.

15 ~~(bb)~~(c) Contact the tax assessor of the parish in which the property is located
16 for the potential updated addresses ~~of or~~ other properties that may be owned by the
17 tax debtor.

18 ~~(cc)~~(d) Examine the mortgage ~~or and~~ conveyance records of the parish where
19 the property is located to determine whether there are any other transactions
20 pertaining to the property tax debtor.

21 ~~(dd)~~(e) Attempt personal or domiciliary service of the notice.

22 ~~(ee)~~(f) Post the notice of ~~tax sale~~ the auction at the property.

23 ~~(ii)~~(2) The notice of the tax ~~sale~~ auction shall be sent by ~~certified mail or~~
24 ~~commercial courier~~ first class mail to all addresses discovered through the steps set
25 forth in ~~this Subparagraph~~ Paragraph (1) of this Subsection that the tax collector
26 reasonably believes may be valid addresses for the tax debtor.

27 (3) The tax collector may recover all reasonable and customary costs actually
28 incurred in complying with ~~these steps~~ Paragraphs (1) and (2) of this Subsection.

1 ~~(iii) Failure of the debtor to receive actual notice of the tax sale shall not~~
 2 ~~affect the validity of the tax sale when the tax collector demonstrates a reasonable~~
 3 ~~and diligent effort to provide notice of the tax sale as set forth in this Subsection. If~~
 4 ~~the debtor is deceased, the notice of tax sale and the reasonable and diligent effort~~
 5 ~~to provide notice of the tax sale shall be sufficient if to the succession representative,~~
 6 ~~if applicable, or to a curator as provided by law.~~

7 ~~(2)(a) No later than the first Monday of March of each year, or as soon~~
 8 ~~thereafter as possible, the tax collector shall search the mortgage and conveyance~~
 9 ~~records of tax sale eligible property to identify its tax sale parties.~~

10 ~~(b) Prior to the tax sale, the tax collector shall send a written notice by~~
 11 ~~certified mail, return receipt requested, to each tax sale party identified pursuant to~~
 12 ~~Subparagraph (a) of this Paragraph. The notice shall advise the person that it is~~
 13 ~~required that the statutory impositions on the immovable property be paid within~~
 14 ~~twenty days after the sending of the notice or the tax sale title to the property will be~~
 15 ~~sold according to law. This notice shall be sufficient if it is in the following form:~~

~~TAX SALE PARTY NOTICE OF TAX SALE~~

~~{Date}~~

~~{Name}~~

~~{Address}~~

~~{City}, {ST} {Zip}~~

~~RE: Tax Bill Number:~~

~~Property: {Property Address}~~

~~{Description of Property Abbr}~~

~~YOU HAVE A PUBLICLY RECORDED INTEREST IN THE ABOVE
 REFERENCED PROPERTY. PLEASE READ THIS NOTICE CAREFULLY.~~

~~The property taxes for the above referenced property were not paid. In accordance
 with the notice requirement contained in Article VII, Section 25 of the Louisiana
 Constitution, you are hereby notified that if the delinquent property taxes are not paid~~

1 ~~within twenty days of the date of this notice, the property will be sold at tax sale in~~
2 ~~accordance with law.~~

3 ~~AFTER THE EXPIRATION OF THE REDEMPTIVE PERIOD, THE PROPERTY~~
4 ~~CANNOT BE REDEEMED. CONTINUED POSSESSION OF THE PROPERTY~~
5 ~~DOES NOT EXTEND THE REDEMPTIVE PERIOD.~~

6 ~~Please contact [name of tax collector] if you believe that you received this notice in~~
7 ~~error, have sold or transferred this property, or for further information or assistance.~~

8 ~~Thank you,~~
9 ~~Tax Collector of [name of political~~
10 ~~subdivision]~~
11 ~~[Tax collector phone number]~~

12 ~~THIS NOTICE CONCERNS ONLY THE PROPERTY DESCRIBED IN THE~~
13 ~~"REGARDING" PORTION OF THIS LETTER, the address of that property may or~~
14 ~~may not be the same as the mailing address of this notice.~~

15 ~~If your recorded interest in this property is no longer valid or enforceable, you may~~
16 ~~remove it by visiting the office of the recorder of mortgages and conveyances located~~
17 ~~at [mortgage and conveyance office address]."~~

18 B.(1)(a)C.(1)(a) At the expiration of twenty days' notice, counting from the
19 day when the last of the written notices are sent, or as soon thereafter as practicable,
20 the tax collector shall proceed to publish a notice to the tax debtors of the
21 delinquency and to advertise for sale auction the consolidated delinquent tax list
22 under one form two times within thirty days in the official journal of the political
23 subdivision. The publication and advertisement shall be sufficient if it is in the
24 following form:

25 "DELINQUENT TAX LIST
26 _____ vs. Delinquent Tax Debtors
27 (insert appropriate taxing bodies)

28 By virtue of the authority vested in me by the constitution and the laws of the State
29 of Louisiana, I will sell by public auction, at _____, within the

1 legal hours for judicial sales beginning at _____ o'clock a.m. on _____,
2 the _____ day of _____, _____, and continuing on each succeeding legal
3 day, until ~~said sales are~~ the auction is completed. I will issue in favor of the winning
4 bidder and record in the mortgage records a tax auction certificate, ~~tax sale title~~ to
5 all immovable property on which taxes are now due to
6 _____, to enforce collection of taxes
7 (insert affected taxing bodies) assessed in the year _____, together with interest
8 thereon from January 1, _____, at the rate of one and one-quarter percent (~~1%~~ 1.25%)
9 per month on a non-compounding basis until paid and all costs. The names of ~~said~~
10 the delinquent tax debtors, the amount of statutory impositions due, including any
11 due for prior years, and the immovable property assessed to each ~~to be offered for~~
12 sale for which a tax auction certificate will be issued are as follows: (Insert names
13 of delinquent tax debtors in alphabetical order, the amount of statutory impositions
14 due, including any due for prior years on each specific piece of property, and the
15 description of each specific piece of immovable property ~~to be offered for sale~~ for
16 which a tax auction certificate will be issued.)
17 ~~On the day of sale I will sell a tax sale title to such portions of the property as each~~
18 ~~tax debtor will point out and, in case the debtor will not point out sufficient property,~~
19 ~~I will at once and without further delay sell the least quantity as undivided interests~~
20 ~~of said property of any tax debtor which any bidder will buy for the amount of the~~
21 ~~statutory impositions for which the sale is made, together with interest and costs due~~
22 ~~by said tax debtor.~~ The sale At the auction, I will sell each delinquent obligation to
23 the winning bidder. The auction will be without appraisalment, for cash or other
24 payment method acceptable to the tax collector, in legal tender money of the United
25 States, and the ~~tax sale title~~ tax auction certificate to property sold will be
26 redeemable at any time during the applicable redemptive period by paying the price
27 ~~given, including costs and five percent (5%) penalty thereon, with interest at the rate~~
28 ~~of one percent (1%) per month until redeemed.~~ paid at tax auction, interest at the rate
29 of one and one-quarter percent (1.25%) per month on a non-compounding basis

1 computed on the statutory impositions until redeemed, a six percent (6%) penalty,
2 and costs reimbursable to the tax auction purchaser as provided by law. The
3 redemption payment shall also include the amount of any subsequent parish or
4 municipal statutory impositions paid by the tax auction purchaser, together with
5 interest computed on the statutory impositions at the rate of one and one-quarter
6 percent (1.25%) per month on a non-compounding basis and any applicable penalty."

7 (b) In addition to the notice required to be published pursuant to
8 Subparagraph (a) of this Paragraph, the tax collector may elect to publish via the
9 Internet the portion of the notification and advertisement that details the names of
10 delinquent tax debtors, the amount of statutory impositions due, and the description
11 of each specific piece of immovable property ~~to be offered for sale~~ for which a tax
12 auction certificate will be issued. In the instance of using the Internet for the detailed
13 listing of properties ~~offered for tax sale~~ for which a tax auction certificate will be
14 issued, the tax collector shall provide, within the original printed notification or
15 advertisement, the web address where the comprehensive list of debtors and
16 properties offered for sale can be viewed.

17 (2) For the purpose of tax ~~sales~~ auctions, it shall be sufficient to advertise all
18 property in the name of the tax debtor at the time the assessment was made.

19 (3) For the purpose of tax ~~sales~~ auctions, it shall be sufficient to assess, ~~and~~
20 describe, and advertise all property assessed in the following manner: by designating
21 the tract or lot by the name by which it is commonly known, or by the number or
22 letter by which it may be usually designated upon the regular assessment roll or upon
23 an official or private plan or sketch or by giving the boundaries or the names of the
24 owners upon each side, or by the dimensions or description or name given in the act
25 transferring the ownership thereof, or by such other further description as may
26 furnish the means of reasonable identification.

27 (4) No tax ~~sale~~ auction shall be set aside or annulled for any error in
28 description or measurement of the property assessed in the name of the tax debtor,
29 provided the property sold can be reasonably identified. ~~When advertisements are~~

1 ~~required to be made in relation to the sale of property for unpaid taxes, the~~ The
2 advertisements shall be made in the English language only.

3 (5) ~~On the day of sale, the tax collector shall sell the portion of the property~~
4 ~~which the debtor points out. If the debtor does not point out any property or~~
5 ~~sufficient property, the tax collector shall sell immediately the least quantity of the~~
6 ~~property, determined by undivided interests, which any bidder will buy for the~~
7 ~~amount of taxes, interest, penalties and costs. Except as provided in R.S.~~
8 ~~47:2196(D), the purchase price or bid price is the amount of taxes, interest, penalties~~
9 ~~and costs, and the bidding is by undivided interests with the initial bid being one~~
10 ~~hundred percent and thereafter declining from the initial bid. As an alternative to~~
11 ~~the procedure for bidding by undivided interest as provided by this Section, upon~~
12 ~~agreement between the tax collector and the local governing authority, any bidder~~
13 ~~may elect to bid down the five percent penalty, as provided for in Article VII,~~
14 ~~Section 25(B)(1) of the Constitution of Louisiana, in increments of one-tenth of a~~
15 ~~percent. The tax collector may determine and establish that the least quantity that~~
16 ~~can be sold by undivided interests is one percent or less of the whole. The tax sale~~
17 ~~shall convey, and the purchaser shall take, tax sale title in the undivided interest bid~~
18 ~~in the entirety of the property, or in the case of separate assessments for undivided~~
19 ~~interests in the property, tax sale title in the undivided interest bid in the entirety of~~
20 ~~the undivided interest, intended to be assessed and sold as it was owned by the~~
21 ~~delinquent tax debtor regardless of any error in the dimensions or description of the~~
22 ~~property as assessed and sold. The tax collector in the advertisement or tax sale may~~
23 ~~give the full description according to original titles.~~

24 (6) Except as otherwise provided in this Subpart, the tax sale shall be
25 conducted in the manner provided by law for judicial sales. This provision shall not
26 be construed to prohibit the tax collector from conducting the tax sale by using an
27 online or electronic bidding process consistent with the law governing judicial sales.

28 (7) ~~Except as otherwise provided in this Subpart, the tax sale shall be~~
29 ~~conducted in the manner provided by law for judicial sales. The tax collector may~~

1 ~~require all registered tax sale participants to provide a deposit, not to exceed one~~
2 ~~thousand dollars, prior to the commencement of the tax sale. If a deposit is required,~~
3 ~~the deposit of the winning bidder shall be applied toward the sale price at the time~~
4 ~~of purchase. A deposit from a non-winning bidder shall be returned or refunded to~~
5 ~~the depositor within fourteen days of the close of the sale. The deposit shall be made~~
6 ~~in a form approved by the tax collector.~~

7 ~~C.(1) In the absence of actual notice of the sale to a tax sale party, including~~
8 ~~a transferee, or the demonstration of a reasonable effort to provide notice, where the~~
9 ~~name and address of the tax sale party were reasonably ascertainable or where the~~
10 ~~transfer was recorded after the tax collector completed his pre-sale tax sale party~~
11 ~~research, the tax collector shall cancel the sale of the property and refund the tax sale~~
12 ~~purchaser the tax sale purchase price.~~

13 ~~(2) For each transferred property upon which a tax sale is cancelled pursuant~~
14 ~~to Paragraph (1) of this Subsection, the tax collector shall send the transferee a tax~~
15 ~~notification, inclusive of tax sale costs accrued.~~

16 D. The failure of the tax collector to provide notice or to properly advertise
17 the tax auction as required pursuant to this Subsection shall not be a basis to nullify
18 the tax auction pursuant to the provisions of R.S. 47:2286.

19 §2154. Tax sales; time of sale; auctions; timing and price

20 A. The tax collector shall ~~seize, advertise, and sell tax sale title to the~~
21 ~~property or an undivided interest therein upon which delinquent taxes are due, for~~
22 ~~sale by public auction the delinquent obligation for statutory impositions and the lien~~
23 ~~and privilege securing it on or before May first of the year following the year in~~
24 ~~which the taxes were assessed, or as soon thereafter as possible.~~

25 B. The tax sale auction shall be conducted on any weekday within the legal
26 hours for judicial sales, with bidding opening not earlier than 8:00 a.m. and closing
27 no later than 8:00 p.m. If a tax sale auction is conducted by using an online or
28 electronic bidding process that is conducted over the course of multiple days, bids
29 may be placed on any day at any time on any ~~sale~~ auction property upon which

1 bidding has not closed, provided that all ~~sales of property close~~ bidding closes on a
2 weekday within the legal hours for sale as prescribed in this Subsection.

3 C.(1) The tax auction certificate price shall be for the amount of statutory
4 impositions due on the property, costs, and interest together with any applicable
5 costs, interest, and penalty. The price may include any prior delinquent statutory
6 impositions but once a tax sale or tax auction has taken place, the tax collector may
7 no longer collect prior years of delinquent statutory impositions. Once a tax auction
8 takes place the prior delinquent statutory impositions may not be collected through
9 subsequent tax bills or through a subsequent tax auction.

10 (2) The first auction participant to place the bid in time wins the bid.

11 D. The tax collector shall file in the mortgage records of the parish in which
12 the property is situated a tax auction certificate in favor of the winning bidder. The
13 tax collector shall deliver a recorded copy of the tax auction certificate to the
14 winning bidder. The tax auction certificate shall be prima facie evidence of the
15 validity of the delinquent obligation, the lien and privilege, the auction, and the
16 assignment to the winning bidder.

17 E.(1) The amount owed to the tax auction purchaser shall be secured by a
18 lien and privilege on the immovable property described in the tax auction certificate.
19 This lien and privilege shall have priority over all mortgages, liens, and privileges
20 encumbering the property including prior tax auction certificates.

21 (2) When parish and city tax auction certificates are issued as to property in
22 the same year, they shall be designated parallel certificates, and neither shall have
23 legal priority over the other as provided for in R.S. 47:2266(B)(3)(b).

24 §2155. Tax ~~sale~~ auction certificate

25 A. The tax collector shall authenticate and file in accordance with law, in
26 person or by deputy, in the political subdivision's name, a tax ~~sale~~ auction certificate
27 to ~~purchasers of any property to which tax sale title was sold for taxes, in which he~~
28 ~~shall relate in substance a brief history of the proceedings had,~~ the winning bidder
29 in which the tax collector shall describe the property, state the amount of the taxes,

1 ~~interest, penalties, and costs and the bid made for the property~~ winning bid and
2 amounts attributable to statutory impositions, interest, penalties, and costs, and the
3 payment made to him in cash, cashier's check, certified check, money order, credit
4 card, or wire transfer, or other payment method, ~~shall sell tax sale title, and shall~~
5 ~~conclude the sale with the statement that the property shall be redeemable at any~~
6 ~~time during the applicable redemptive period~~ The tax collector shall deliver a tax
7 auction certificate to the winning bidder and shall conclude the auction with the
8 statement that the statutory impositions, together with interest at the rate set forth in
9 R.S. 47:2127, penalties, and costs may be paid at any time during the applicable
10 redemptive period beginning on the day when the tax ~~sale~~ auction certificate is filed
11 with the recorder of ~~conveyances~~ mortgages in the parish in which the property is
12 located. The tax ~~sale~~ auction certificate shall contain the full name and address of
13 the tax ~~sale~~ auction purchaser. The tax ~~sale~~ auction certificate shall be sufficient if
14 it is in the following form:

"Tax ~~Sale~~ Auction Certificate

[Name of Political Subdivision]

v.

[Name of Tax Debtor]

State of Louisiana

Parish of _____

City of _____

To: _____

23 BE IT KNOWN AND REMEMBERED, that, I, [Name of tax collector], Tax
24 Collector in and for the [Name of political subdivision], in the name of the [name of
25 political subdivision], and by virtue of the authority in me vested by the constitution
26 and laws of the State of Louisiana and in pursuance of the requirements of those
27 laws, having mailed and published the notice required by law and having strictly
28 complied with each and every requirement of the laws relating to delinquent ~~taxes~~
29 ~~and tax debtors and to seizures, advertisements, and sale of tax sale title to the~~

1 ~~property in full, did in the manner prescribed by law, advertise and list in [name of~~
 2 ~~appropriate journal for legal notices] the property to be sold for delinquent property~~
 3 ~~taxes with interest and costs for the year(s) of _____ in the [place of sale] on~~
 4 ~~[dates of publication], beginning at ten o'clock A.M., giving notice in the issues of~~
 5 ~~the newspaper and in said list as advertised the following described immovable~~
 6 ~~property appearing in the name of _____ statutory impositions,~~
 7 did sell by public auction the delinquent obligation and the lien and privilege
 8 securing it, evidenced by this tax auction certificate for the property described below.

9 To-wit:

10	Ward _____ Section No. _____	Taxes \$ _____
11	Assessment No. _____	Interest _____
12		Penalties _____
13		Costs _____
14		Total _____

15 Property description: _____

16 And, on said [date], after beginning but not completing said list, I continued
 17 the same within legal hours each succeeding legal day offering tax sale title to said
 18 property for sale at public auction in the manner required by said laws and the whole
 19 or the undivided interest of the tax debtor therein being the smallest amount of said
 20 property that any bidder would buy and pay the taxes and costs, and [Name of
 21 Purchaser] being the winning bidder, and having complied with the terms of sale,
 22 became the purchaser of tax sale title to the whole of the property or the undivided
 23 interest of the tax debtor therein auction, is issued a tax auction certificate for the
 24 property, which shall be prima facie evidence of the validity of the delinquent
 25 obligation, the lien and privilege securing it, the auction, and the assignment to
 26 [Name of Purchaser]. This tax auction certificate entitles him or his successors or
 27 assigns to be paid the total amount of the delinquent statutory impositions, interest
 28 from the delinquency date at the rate of one and one-quarter percent (1.25%) per
 29 month, on a non-compounding basis, all costs, and a six percent (6%) penalty

1 computed on the statutory impositions. He or his successors or assigns shall also be
2 entitled to amounts paid by the tax auction purchaser subsequent to the auction as
3 provided by law.

4 NOW, THEREFORE, all the formalities of the law having been complied
5 with, I [Name of Tax Collector], Tax Collector for said [Name of Political
6 Subdivision], by virtue of the authority in me vested by the laws of the State of
7 Louisiana do by these presents ~~sell~~ issue and transfer unto [Name and Address of
8 Purchaser]; ~~tax sale title to property or the undivided interest of the tax debtor therein~~
9 ~~last above described~~ this tax auction certificate to the above described property with
10 all the improvements thereon. The tax debtor or any person interested personally or
11 as heir, legatee, creditor, or otherwise, shall have the right to redeem the property tax
12 auction certificate for the period of three years [or other redemptive period] from the
13 date of ~~filing~~ recording of this tax ~~sale~~ auction certificate in the parish mortgage
14 records. The redemption may take place by paying the price ~~given including costs~~
15 and ~~five percent penalty thereon with interest at the rate of one percent per month~~
16 until the redemption ~~paid at auction together with costs, interest computed on the~~
17 delinquent statutory impositions at the rate of one and one-quarter percent (1.25%)
18 per month on a non-compounding basis, and a six percent (6%) penalty in
19 accordance with R.S. 47:2127, and any amounts paid by the tax auction purchaser
20 subsequent to the auction as provided by law, plus applicable penalties and interest.

21 IN TESTIMONY WHEREOF, I have hereunto signed my name officially at
22 _____, Parish of _____, in the presence of the two
23 undersigned competent witnesses, who also signed on this _____ day of
24 _____, 2 ____.

25 Witnesses:
26 _____
27 Printed Name: [Name of Tax Collector]
28 _____

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

1 Printed Name: [Name of Political Subdivision]

2 By: _____ "

3 B. A certified copy of the tax ~~sale~~ auction certificate is prima facie evidence
4 of the regularity of all matters regarding the tax ~~sale~~ auction and the validity of the
5 tax ~~sale~~ auction.

6 C.(1) ~~The tax sale certificate contemplated by this Section is a tax deed for~~
7 ~~purposes of Article VII, Section 25 of the Louisiana Constitution. A tax auction~~
8 ~~certificate shall prescribe within seven years from the date of recordation in the~~
9 ~~parish mortgage records unless a proceeding to foreclose the tax auction certificate~~
10 ~~has been filed pursuant to the provisions of R.S. 47:2266 or unless otherwise~~
11 ~~interrupted under law. The filing of the foreclosure suit shall interrupt and continue~~
12 ~~to suspend the prescriptive period as long as a foreclosure suit is not deemed~~
13 ~~abandoned under Code of Civil Procedure Article 561(A)(1).~~

14 (2) The prescriptive period provided for in this Section shall be suspended
15 with the filing of a bankruptcy suit until the debtor is discharged or the automatic
16 stay is lifted. After the stay is lifted, the tax auction purchaser shall have ninety days
17 or the amount of time remaining pursuant to the provisions of Civil Code Article
18 3472, whichever is greater, to file a proceeding to foreclose the tax auction
19 certificate. The prescriptive period may be interrupted or suspended when otherwise
20 authorized by law.

21 (3) If no foreclosure suit has been filed within seven years of the tax auction
22 certificate being recorded or the foreclosure suit is deemed abandoned, the tax
23 debtor, or anyone with a recorded ownership interest, lien, mortgage, encumbrance,
24 or any other interest in the property may request the clerk of court to cancel the tax
25 auction certificate. Cancellation is not authorized if the prescriptive period is
26 interrupted or suspended pursuant to the provisions Paragraph (2) of this Subsection.

27 §2156. Post-sale notice

28 A. ~~Within the applicable~~ At least six months prior to the redemptive period
29 expiring, the tax ~~sale~~ auction purchaser may send a written notice to any or all tax

1 ~~sale~~ auction parties notifying the parties of the ~~sale~~ auction. The notice shall provide
2 full and accurate information necessary to contact the tax ~~sale~~ auction purchaser,
3 including the name, physical address, and telephone number of the purchaser. It
4 shall be accompanied by a copy of the tax ~~sale~~ auction certificate received by the tax
5 ~~sale~~ auction purchaser ~~under pursuant to the provisions of this Part and copies of the~~
6 ~~documents that the purchaser received with that sale.~~ The notice shall inform the tax
7 ~~sale~~ auction parties that the failure to redeem the property prior to the expiration of
8 the applicable redemptive period will terminate the right to redeem the property, and
9 the purchaser will have the right to ~~seek confirmation of the tax title and take actual~~
10 ~~possession of the property~~ obtain judgment foreclosing on the lien and privilege
11 evidenced by the tax auction certificate and ordering the sale and seizure of the
12 property to satisfy the debt. The notice shall be sufficient if it is in the form set forth
13 in Subsection B of this Section.

14 B.(1)(a) For each property for which tax ~~sale title~~ auction certificate was sold
15 at tax ~~sale~~ auction to a tax ~~sale~~ auction purchaser, each tax collector shall, within
16 thirty days of the filing of the tax ~~sale~~ auction certificate; or as soon as practical
17 thereafter, provide written notice to the following persons that a tax sale title auction
18 certificate to the property has been sold at the tax sale auction. The notice shall be
19 sent by postage prepaid United States mail to each ~~tax notice party and each tax sale~~
20 auction party whose interest would be shown on a thirty-year mortgage certificate
21 in the name of the tax debtor and whose interest was filed prior to the filing of the
22 tax ~~sale~~ auction certificate. Failure of the tax collector to send notice as required in
23 this Subsection shall not result in an automatic redemption nullity as the post-auction
24 notice may be supplied by the tax auction purchaser.

25 (b) ~~For each property which tax sale title was sold at tax sale to a tax sale~~
26 ~~purchaser, the tax collector shall within ninety days of the expiration of the~~
27 ~~redemptive period provide written notice to each tax notice party that tax sale title~~
28 ~~to the property has been sold at tax sale. The notice shall be sent by first class mail.~~

1 The notice shall be sufficient if it is in the form set forth in Paragraph (2) of this
2 Subsection.

3 (2) The notice shall specify the property upon which the ~~taxes~~ statutory
4 impositions are delinquent, the ~~amount of taxes due~~, name and contact information
5 for the tax collector's office whereby the outstanding amount may be obtained and
6 the manner in which the property shall be redeemed and shall be sufficient if in the
7 following form:

8 "[Date]
9 [Name Tax Debtor]
10 RE: Assessment/Parcel/Property No. _____
11 Ward ____ Section No. ____ Assessment No. _____
12 Subd. _____ Lot _____
13 Abbreviated Legal Description: _____

14 Dear Sir/Madam,

15 This is an important notice. Please read it carefully. We are writing to inform you
16 that the property taxes for the above noted property were not paid, and a tax sale title
17 auction certificate as to the property was sold to ~~a tax sale purchaser~~ [name of tax
18 auction purchaser]

19 for delinquent taxes for the year(s) _____. You may redeem this property
20 certificate within three years ~~[or other applicable redemptive period]~~ from
21 _____ by paying to the [name of tax collector] ~~the following amount~~
22 due stated in or enclosed with this document the redemption price which shall
23 include delinquent statutory impositions, interest, costs, a 6% penalty in accordance
24 with R.S. 47:2127, and other amounts provided by law. The redemptive period will
25 expire _____. ~~Under some circumstances, the third party buyer may be entitled~~
26 ~~to take actual possession and full ownership of the property after this time.~~

27 After the expiration of the redemptive period, ~~the property cannot be~~
28 ~~redeemed.~~ ~~Continued possession of the property does not extend the redemptive~~

1 period tax auction purchaser may proceed with a lien foreclosure lawsuit and may
2 force the property to Sheriff's sale.

3 Please contact the [name of tax collector] to obtain the total amount due to
4 redeem this debt. ~~If if~~ you believe that you received this notice in error, have sold
5 or transferred this property, or for further information and assistance please contact
6 the sender of this notice.

7 [Tax collectors or name of political subdivision/ name of tax ~~sale~~ auction
8 purchasers]

9 This notice concerns only the property described in the "regarding" portion
10 of this letter; the address of that property may or may not be the same as the mailing
11 address of this notice. ~~Please contact our office if you feel that you received this~~
12 ~~notice in error. The taxes are now assessed in the name of the tax sale purchaser, but~~
13 ~~will continue to be due as in the past.~~

14 [~~Enclose or list the amount of statutory impositions due~~]"

15 ~~C.(1) For each property adjudicated to a political subdivision at a tax sale,~~
16 ~~each collector shall, within thirty days of filing of the tax sale certificate, or as soon~~
17 ~~as practical thereafter, provide written notice to the following persons that tax sale~~
18 ~~title to the property has been sold at tax sale. The notice shall be sent by postage~~
19 ~~prepaid United States mail to each tax notice party and each tax sale party whose~~
20 ~~interest would be shown on a thirty-year mortgage certificate in the name of the tax~~
21 ~~debtor and whose interest was filed prior to the filing of the tax sale certificate.~~

22 (2) ~~The notice shall specify the property upon which the taxes are delinquent,~~
23 ~~the amount of taxes due, and the manner in which the property shall be redeemed and~~
24 ~~shall be sufficient if in the following form:~~

25 "[Date]

26 [Name of Tax Debtor]

27 RE: ~~Property No.~~ _____

28 Ward ____ Section No. ____ Assessment No. _____

29 Subd. _____ Lot _____

1 Dear Sir/Madam,

2 This is an important notice. Please read it carefully. We are writing to inform you
3 that the property taxes for the above noted property were not paid, and tax sale title
4 to the property was sold to [name of political subdivision] for delinquent taxes for
5 the year(s) _____. You may redeem this property within three years [or other
6 applicable redemptive period] from _____ by paying to the [name
7 of tax collector] the amount due stated in or enclosed with this document. The
8 redemptive period will expire _____. Under some circumstances, the [name of
9 political subdivision] may be entitled to take actual possession and full ownership
10 of the property or otherwise sell a full ownership interest in the property. After the
11 expiration of the redemptive period, your rights to redeem may be limited.

12 Continued possession of the property does not extend the redemptive period.

13 Please contact the [name of tax collector] if you believe that you received this notice
14 in error, have sold or transferred this property, or for further information and
15 assistance.

16 [Tax collectors or name of political subdivision / name of tax sale purchasers]

17 Payment shall be made with cashier's check or money order.

18 This notice concerns only the property described in the "regarding" portion of this
19 letter; the address of that property may or may not be the same as the mailing address
20 of this notice. Please contact our office if you feel that you received this notice in
21 error. The taxes are now assessed in the name of the tax sale purchaser, but will
22 continue to be due as in the past.

23 [Enclose or list the amount of statutory impositions due.]"

24 D. If the tax sale party is deceased, the notice to a tax sale party provided for
25 pursuant to this Section shall be sufficient if made to the succession representative,
26 if applicable, or to a curator as provided by Code of Civil Procedure Article 5091.

27 C. When the notices are sent pursuant to this Section, the tax auction
28 purchaser shall submit an affidavit of costs and fees to the tax collector attesting to
29 the costs incurred including title research fees, postage, and administrative fees,

1 which shall not exceed five hundred dollars. Upon receipt of the affidavit of costs,
2 the tax collector shall include the sworn costs in the redemption price. If not timely
3 redeemed, the costs incurred by the tax auction purchaser in providing notice in
4 accordance with the provisions of this Section shall be owed and reimbursable to the
5 tax auction purchaser in the foreclosure judgment obtained pursuant to R.S. 47:2266.

6 * * *

7 §2158. Writ of possession, peaceful possession, and reimbursement of costs to the
8 tax auction purchaser

9 A.(1) When necessary to comply with ~~an~~ a notice or order of a political
10 subdivision for the purpose of enforcing property standards, upon ~~the~~ presentation
11 of the notice or order and a certified copy of a tax ~~sale~~ auction certificate for
12 ~~immovables~~ to a ~~judge of a~~ court of competent jurisdiction, (which shall be
13 determined by the value of the immovables described and not the amount of the
14 taxes), the ~~judge~~ court shall grant an ex parte ~~an~~ order of seizure and possession,
15 commanding the sheriff to seize the property and place the tax auction purchaser in
16 actual possession.

17 (2) A writ of possession shall be issued by the clerk, ~~but the~~ of court.

18 (3) When the property is vacant or abandoned and the tax auction purchaser
19 is in possession of a notice or order from a political subdivision advising of property
20 standards violations, the tax auction purchaser may take actual peaceful possession
21 of the property without the a court order with and without the consent or
22 acquiescence of the tax debtor or otherwise, provided no force or violence is used.

23 (4) The tax auction purchaser shall not be permitted to alter or repair the
24 property beyond the scope of the notice or order issued by the political subdivision.

25 (5) If the tax debtor contacts the tax auction purchaser about regaining
26 possession of the property, the tax auction purchaser shall relinquish possession to
27 the tax debtor within thirty days of receiving written demand from the tax debtor.

28 B.(1) The tax auction purchaser shall have a privilege on the immovable
29 property for the costs of complying with the notice or order of the political

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

1 subdivision regardless of whether possession is obtained through court order or
2 peaceful possession.

3 (2)(a) To preserve ~~this~~ the privilege, the tax auction purchaser shall ~~file the~~
4 ~~writ of possession~~ record an Affidavit of Costs to Preserve in accordance with this
5 Subtitle with the recorder of mortgages of the parish in which the property is located,
6 ~~within fifteen days after its issuance. The effect of recordation shall cease one year~~
7 ~~after the date of filing the writ of possession, unless a statement of privilege~~
8 ~~referencing the writ and detailing the costs is filed with the recorder of mortgages~~
9 ~~before the expiration of one year from the date of filing the writ. In this case, the~~
10 ~~effect of recordation shall cease one year after the date of filing the statement of~~
11 ~~privilege, unless a suit to enforce the privilege and a notice of lis pendens is filed~~
12 ~~with the recorder of mortgages prior to the cessation of the effects of recordation.~~
13 A copy of the property standards notice or order issued by the political subdivision
14 shall be filed as an exhibit to the affidavit. An amended affidavit may be recorded
15 on an annual basis to include additional costs incurred in preserving the property.

16 (b) If a redemption occurs, the tax debtor shall be required to reimburse the
17 tax auction purchaser the costs outlined.

18 §2158.1. Prohibition of certain actions; exceptions

19 A. A tax debtor who is the record owner of and who is residing in the tax
20 ~~sale~~ auction property shall not be subject to any eviction proceeding or to a writ of
21 possession pursuant to R.S. 47:2158 ~~during the redemptive period.~~

22 B.(1) ~~The acquiring person~~ tax auction purchaser shall not be entitled to or
23 charge any rental or lease payments to the owner or occupants, ~~and~~ The tax auction
24 purchaser shall not place any constructions on or make any improvements to ~~the~~ an
25 occupied tax sale auction property during the redemptive period unless authorized
26 pursuant to R.S. 47:2158.

27 (2) An acquiring person who violates the provisions of this Section shall be
28 subject to a penalty of five percent of the price paid by the acquiring person for the
29 tax ~~title~~ auction certificate and five percent of any amounts paid by the tax debtor

1 who is the owner of and who is residing in the tax ~~sale~~ auction property for rental or
2 lease payments. The penalty shall accrue from the time the acquiring person took
3 possession of the property until the time the property is redeemed.

4 (3) ~~Furthermore, nothing~~ Nothing in this Section shall be construed to limit
5 the rights of a tax debtor who is the owner of and who is residing in the tax ~~sale~~
6 auction property to recover rental or lease payments paid to an acquiring person in
7 violation of the provisions of this Section.

8 C. The provisions of this Section shall not limit the rights of a person who
9 acquires the property at a judicial sale conducted pursuant to a writ of fieri facias,
10 writ of seizure and sale, or other court order, or to a successor in interest to such a
11 person.

12 §2159. Request for notice

13 A. Any person may request that all notices that are sent to a tax debtor also
14 be sent to the requesting person by sending a written notice to the appropriate tax
15 collector listing the name of the tax debtor, a legal description of the property, and
16 the address to which the notice is to be sent. The person requesting notice shall also
17 pay a reasonable sum not to exceed twenty dollars to the tax collector to defray the
18 cost of providing the notice. A mortgage holder who has requested notice and paid
19 the fee shall receive notices until such time that the tax collector receives notice of
20 the cancellation of the mortgage inscription.

21 B. Upon request, the tax collector shall inform the tax auction purchaser of
22 any person or entity requesting notice in accordance with th provisions of this
23 Section.

1 ~~§2160. Tax sale title~~ auction lien; effect on other statutory impositions

2 ~~Tax sale title~~ An auction certificate to property shall not affect, invalidate, or
3 extinguish the claim of another political subdivision for the taxes due on the property
4 that were not included in the bid price.

5 ~~§2161. Tax sale title; payment of taxes by purchaser; improvements by tax sale~~
6 ~~purchaser~~ Subsequent statutory impositions

7 A. ~~From the date of filing a tax sale certificate selling tax sale title to a tax~~
8 ~~sale purchaser, all taxes on the property shall, after that date, be assessed to and paid~~
9 ~~by the tax sale purchaser until the property, or any part, is redeemed. If redeemed,~~
10 ~~the person redeeming shall pay all statutory impositions assessed upon the property~~
11 ~~subsequent to the tax sale. The failure to assess the property in the name of the tax~~
12 ~~sale purchaser shall not affect the validity of the tax sale. After a tax auction and~~
13 ~~issuance of a tax auction certificate, all subsequent statutory impositions on the~~
14 ~~property shall continue to be assessed to and paid by the tax debtor.~~

15 B.(1) If the statutory impositions remain unpaid by the tax debtor by the
16 delinquency date, the tax auction purchaser may pay the statutory impositions. The
17 the tax collector shall mail a hard copy of the tax bill to the tax auction purchaser
18 unless the tax bill is available online. A tax auction purchaser who pays statutory
19 impositions on behalf of a tax debtor pursuant to the provisions of this Subsection
20 shall be entitled to collect interest on the amount paid at the rate of one and one-
21 quarter percent per month on a non-compounding basis and a six percent penalty as
22 authorized in R.S. 47:2127.

23 (2) If a subsequent statutory imposition is paid by the tax auction purchaser
24 after the tax auction certificate is redeemed, the tax collector shall issue a refund of
25 the subsequent statutory imposition within thirty days of written demand being made
26 by the tax auction purchaser.

27 C.(1) Notwithstanding any other provision of law to the contrary, in the city
28 of New Orleans, if a tax sale purchaser has made improvements to abandoned or
29 blighted property, as defined in R.S. 19:136.1, in order to bring the property into

1 compliance with one or more municipal code ordinances prior to the property being
 2 redeemed, the person redeeming the property shall reimburse the tax sale purchaser
 3 for the costs of improvements required to bring the property into compliance with
 4 any such ordinances. The maximum amount of reimbursement for improvements
 5 shall be fifteen hundred dollars for abandoned property and three thousand dollars
 6 for blighted property. The maximum amount shall be per property per year.

7 (2) In order to receive reimbursement for the costs of improvements, the tax
 8 sale purchaser shall be required to file an affidavit and receipts in the mortgage
 9 records of the parish documenting the costs of such improvements within sixty days
 10 after receiving notice of redemption.

11 (3) The failure by a person redeeming property to reimburse a tax sale
 12 purchaser for improvements made in accordance with the provisions of Paragraph
 13 (1) of this Subsection shall not terminate or otherwise impair in any way the right of
 14 any such person to redeem his property pursuant to the provisions of this Section.

15 §2162. Purchase by tax collectors and assessors at tax ~~sale~~ auction forbidden

16 The tax collector or tax assessor for the political subdivision, or any other
 17 person acting on behalf of the political subdivision whose duties are to assess or
 18 collect ~~ad valorem taxes~~ statutory impositions for the political subdivision, shall not
 19 buy, either directly or indirectly, any ~~property or tax sale title sold or offered for sale~~
 20 ~~for ad valorem taxes imposed by that political subdivision~~ delinquent obligation.

21 The ~~sale~~ tax auction shall be subject to an action for nullity except that the violation
 22 of this Section shall not be a cause for annulling the ~~sale~~ tax auction if the ~~property~~
 23 ~~or tax sale title~~ auction certificate has been sold by the violator, his successor, or
 24 assigns to a person who purchased the ~~property~~ delinquent obligation in good faith
 25 by onerous title. In addition to any other penalties provided by law for violation of
 26 this Section, the violator shall forfeit the price paid at the tax auction in favor of the
 27 tax debtor and disgorge any profits he has made, either directly or indirectly, to the
 28 tax debtor.

1 §2163. Purchase by co-owners

2 An owner or co-owner may pay the statutory impositions plus interest, ~~and~~
3 costs, and applicable penalty due at the time of the tax ~~sale~~ auction. The purchase
4 of ~~tax sale title to property~~ a delinquent obligation at a tax ~~sale~~ auction by an owner
5 or co-owner of the property shall be deemed a redemption.

6 * * *

7 §2241. Redemptive period preemptive

8 All redemptive periods provided ~~in the Louisiana Constitution~~ in accordance
9 with Title 47 of the Louisiana Revised Statutes of 1950, shall be preemptive. The
10 redemptive period for tax auctions shall expire three years from the date of
11 recordation of the tax auction certificate in the parish mortgage records.

12 §2242. Person entitled to redeem

13 Any person may redeem ~~tax sale title to property~~ a tax auction certificate, but
14 the redemption shall be in the name of the tax debtor.

15 §2243. Redemption payments

16 A. Redemptions shall be made through the tax collector of the appropriate
17 political subdivision, or in the case of properties adjudicated to the state for tax years
18 1880 through 1973, redemptions shall be made through the register of the state land
19 office.

20 B.(1) The redemption payment must be timely made pursuant to R.S.
21 47:2241 and Payment shall include the following amounts:

22 (a) The amount paid at auction.

23 (b)(i) All subsequent all statutory impositions accruing before the date of
24 payment with five percent penalty and simple interest accruing at one percent per
25 month, as well as all other sums required to be paid pursuant to this Subpart. The
26 paid by the tax auction purchaser before the date of the redemption payment.

27 (ii) For purposes of this Subsection, a tax auction purchaser who has
28 redeemed another outstanding tax auction certificate on the property shall be deemed

1 to have paid the statutory impositions for which the tax auction certificate was
2 issued.

3 (c) Any penalty and interest accruing on the statutory impositions as
4 provided for in R.S. 47:2127.

5 (d) All costs and fees incurred by the tax auction purchaser in sending notice
6 of the right to redeem the tax auction certificate in accordance with R.S. 47:2156 and
7 as further evidenced in an affidavit of costs submitted to the tax collector.

8 (e) All other sums required to be paid pursuant to this Subpart.

9 C. The tax collector shall not accept partial payments for the redemption of
10 a tax auction certificate.

11 D. The tax collector shall make a reasonable effort to notify the redeeming
12 party of the existence of any additional tax auction certificates within the tax
13 collector's authority that remain outstanding on the property.

14 E. Upon collecting payment, the tax collector shall promptly remit the
15 redemption payment to the tax sale purchaser; the register shall promptly deposit the
16 redemption payment in the state treasury.

17 §2244. Additional payments to political subdivision

18 Payment also shall include the actual costs incurred by the political
19 subdivision for preparation and filing of the tax auction certificates, redemption
20 certificates, the cost of mail, notice, publication of notice, personal service of notice,
21 ~~appraisal~~, and costs associated with the determination of tax ~~sale~~ auction parties and
22 their notification. However, ~~the actual cost of preparation and filing of redemption~~
23 ~~certificates shall not exceed two hundred dollars.~~ The political subdivision may also
24 require the payment of all amounts accrued under other governmental liens as of the
25 ~~date of payment~~ total reimbursable costs shall not exceed three hundred dollars,
26 exclusive of filing and recording fees.

27 §2245. Redemption certificate

28 Upon payment of ~~the redemption costs~~ all amounts due pursuant to the
29 provisions of R.S. 47:2243 and 2244, the tax collector shall, within thirty days of

1 receiving payment, remit payment to the tax auction purchaser and issue a
 2 redemption certificate in the name of the tax debtor, ~~and file the~~ The tax collector
 3 shall record the redemption certificate in the appropriate ~~conveyance records~~ parish's
 4 mortgage records. When a redemption certificate is issued by the register of the state
 5 land office pursuant to this Subpart, the person redeeming the property shall file the
 6 redemption certificate in the appropriate conveyance records of the parish wherein
 7 the property is located. The redemption certificate shall be sufficient if it is in the
 8 following form:

"CERTIFICATE OF REDEMPTION

STATE OF LOUISIANA

PARISH OF _____

CITY OF _____

13 Having this day received from _____ the sum of
 14 _____ Dollars (\$_____), being the full amount of
 15 taxes, costs, penalties, ~~and~~ interest, plus any subsequently paid taxes, accruing from
 16 that certain tax ~~sale~~ auction on the _____ day of
 17 _____, _____, for the delinquent [name of political
 18 subdivision] ~~taxes~~ statutory impositions for the year _____, assessed to
 19 _____ covering tax ~~sale~~ title auction
 20 certificate to that certain immovable property located in the parish described as
 21 which property was adjudicated at said tax ~~sale~~ auction to
 22 _____.

23 NOW THEREFORE I, under the authority conferred on me by R.S. 47:2245,
 24 hereby certify said property as being redeemed to said tax debtor, or his successors
 25 in title, from any claims arising out of said tax sale.

26 DONE AND SIGNED at my office in _____, Louisiana this
 27 _____ day of _____, _____.

ATTEST:

1 Printed Name: _____ [Name of tax collector] and Ex Officio

2 Tax Collector

3 _____

4 Printed Name: _____ "

5 * * *

6 PART VI. PROCEDURES TO ~~QUIET TAX TITLE~~ FORECLOSE

7 ON TAX AUCTION CERTIFICATES

8 SUBPART A. ~~PROCEEDING TO QUIET TITLE~~ FORECLOSURE PROCEEDINGS

9 §2266. Procedure to ~~quiet tax titles~~ foreclose on tax auction certificates

10 A.(+) After expiration of the three-year redemptive period, ~~an acquiring~~
11 ~~person~~ a redemption is no longer available but settlement with the tax auction
12 purchaser may be made to stop the foreclosure and sale of the property. After the
13 redemptive period expires, unless settlement has been reached, the tax auction
14 purchaser may institute an ordinary proceeding against the tax ~~sale~~ auction parties
15 ~~whose interests the petitioner seeks to be terminated~~ to foreclose upon the lien and
16 privilege evidenced by the tax auction certificate.

17 B.(1) The petition shall contain a description of the property, the time and
18 place of the ~~sale~~ auction, ~~and the name of the officer who made the sale~~ auction, the
19 page and record book and date of filing of the tax ~~sale~~ auction certificate, and ~~for~~
20 ~~adjudicated properties sold or donated by a political subdivision, reference to the~~
21 ~~page of record book and date of filing of the sale or donation,~~ notice that the
22 petitioner is the tax auction certificate holder ~~of tax sale title to the property by virtue~~
23 ~~of tax sale or is the owner of the property by virtue of a sale or donation of~~
24 ~~adjudicated property, and notice that the title and full ownership in the property will~~
25 ~~be confirmed~~ with respect to the property by virtue of the tax auction.

26 (2)(a) The petition shall advise that the delinquent obligation and the lien and
27 privilege evidenced by the tax auction certificate will be confirmed by judgment of
28 the court, which may thereafter be executed by seizure and sale of the property
29 unless a proceeding to annul is instituted within six months after the date of service

1 of the petition and citation. If settlement is reached with the tax auction purchaser,
2 the parties may agree not to proceed with the judicial sale of the property.

3 (b) The petition shall advise that in addition to the redemption price defined
4 in R.S. 47:2243, the judgment shall order reimbursement to the tax auction purchaser
5 for all costs incurred pursuant to R.S. 47:2156 and R.S. 47:2158 together with
6 reasonable attorney's fees.

7 (3)(a) The petition shall provide notice that the lien held by the tax auction
8 purchaser shall be superior to interests of all other creditors. If named creditors fail
9 to answer or otherwise appear in the suit within six months after the date of service
10 of the petition and citation to assert a valid claim to the sale proceeds, their interest
11 in the property shall be terminated.

12 (b)(i) When there are parallel certificates as defined in R.S. 47:2122, the tax
13 auction purchaser filing the foreclosure suit provided for in this Subsection, must
14 name the parallel certificate holder as a party to the suit.

15 (ii) The parallel certificate holder named therein may file an Affidavit of
16 Statutory Impositions, interest, and penalty into the record to have these amounts
17 included in the minimum bid at the foreclosure sale. Recovery of costs and
18 attorney's fees by the party who did not file the suit shall be limited to the costs of
19 filing and preparing the affidavit. The tax auction certificate and receipts for
20 subsequent statutory impositions paid shall be attached as exhibits to the affidavit.

21 (iii) The affidavit must be filed into the record within six months from
22 service of the foreclosure suit and if the parallel certificate holder fails to file an
23 affidavit in the pending suit the parallel certificate shall be cancelled as to the
24 property.

25 (4) The petition shall advise that there will be eighteen months from the date
26 of the seizure and sale to claim any surplus sale proceeds deposited into the registry
27 of the court by the sheriff, after which the proceeds shall be disbursed to the tax
28 auction purchaser who filed the foreclosure suit.

1 (5) This suit shall be brought in the parish in which the property is located
2 unless it lies in two or more parishes, in which case this suit may be instituted in
3 either of the parishes.

4 ~~(2)(6)(a)~~ The petition and citation shall be served as in ordinary suits;
5 however, if a ~~tax sale~~ party is a nonresident of the state, ~~is unknown, and unable to~~
6 be served via the long arm statute, is unable to be located, or his residence is
7 unknown, the court shall appoint a curator ad hoc to represent him and receive
8 service.

9 (b) The curator shall receive a reasonable fee for his services to be fixed by
10 the court in each suit, which shall be taxed as costs of suit.

11 (c) The curator shall not withdraw from the proceedings until after the sale
12 has taken place; however, if the curator withdraws prior to the sale, the cost of
13 reinstatement shall be deducted from the fee paid to the curator.

14 (d) The curator shall file his report or note of evidence into the record no
15 later than ninety days after being appointed by the court. Failure to do so may result
16 in the curator's fees being reduced.

17 C. If no proceeding to annul the ~~sale~~ tax auction has been instituted after the
18 lapse of six months after the date of service of petition and citation, judgment shall
19 be rendered quieting and confirming the title and the full ownership interest therein
20 confirming the lien and privilege evidenced by the tax auction certificate. All
21 creditors who failed to timely appear in the suit to make a claim to any portion of the
22 sale proceeds relinquish their right to do so. The tax debtor shall have a claim to
23 surplus sale proceeds for eighteen months following the sale regardless of whether
24 the tax debtor appears in or files an answer in the foreclosure suit.

25 B. ~~In all cases when tax titles have been quieted by prescription of five years~~
26 ~~under the provisions of Article VII, Section 25 of the Louisiana Constitution, the~~
27 ~~purchaser, donee, or his heirs or assigns may, either obtain a judgment of the court~~
28 ~~confirming the title by suit in the manner and form in Subsection A of this Section,~~

1 ~~except that the delay for answer shall be ten days instead of six months, provided that~~
2 ~~the failure to bring suit shall in no manner affect such prescriptive titles.~~

3 C.D. The petitioner may file a notice of lis pendens with the recorder of
4 mortgages of the parish in which the property is located. A transfer, mortgage, lien,
5 privilege, or other encumbrance filed after the filing of the notice of lis pendens shall
6 not affect the property. ~~The~~ Upon written request of the tax auction purchaser, the
7 recorder of mortgages or the recorder of conveyances shall cancel, erase, terminate,
8 or release the acts upon request of the petitioner within thirty days of receiving the
9 written request.

10 E. The judgment shall order the sale and seizure of the tax auction property
11 in accordance with the procedures provided for in R.S. 47:2266.1.

12 §2266.1. Execution of judgment; seizure and sale of the property

13 A. Except as otherwise provided in this Section, judgment rendered pursuant
14 to R.S. 47:2266 shall be executed by a writ of sale and seizure, and the sale shall be
15 scheduled after the suspensive appeals delays for the judgment have expired.

16 B. A judicial sale for the execution of a judgment rendered pursuant to R.S.
17 47:2266 shall be subject to the following rules:

18 (1) The sale shall not be subject to the requirement for appraisal.

19 (2)(a) The minimum bid shall be entered on behalf of the tax auction
20 purchaser for the amount of the delinquent obligation as established in the judgment,
21 plus legal interest, as of the date of the sale, plus the sheriff's fees and court costs.

22 The minimum bid shall also include any subsequent ad valorem taxes paid by the tax
23 auction purchaser after entry of judgment but prior to the seizure and sale of the
24 property.

25 (b) If there are no bids exceeding the minimum bid, the property shall be
26 deeded to the tax auction purchaser who filed the foreclosure suit in satisfaction of
27 the delinquent obligation, free and clear of all interests held by inferior creditors and
28 the tax auction parties who are named as parties in the suit. If a parallel certificate
29 holder is to be paid pursuant to the judgment, the tax auction purchaser who filed the

1 ~~47:2266 or as an intervention in a monition proceeding under R.S. 47:2271 through~~
2 ~~2280.~~

3 B. The failure of the tax collector to provide notice of the delinquency
4 pursuant to R.S. 47:2153 is not a basis to nullify the tax auction certificate.

5 §2287. Time in which to file an action for nullity; defenses

6 A. Any action to annul a tax ~~sale~~ auction on grounds of a redemption nullity
7 shall be brought before the earlier of:

8 (1) Six months after a person is ~~duly notified using a notice, other than the~~
9 ~~notice provided in R.S. 47:2156 that is sent between the time that the redemptive~~
10 ~~period ends and five years after the date of the recordation of the tax sale certificate~~
11 served with suit and citation in a procedure to foreclose a tax auction certificate.

12 (2) If a person is ~~duly notified~~ served with the foreclosure suit and citation
13 more than five years after the date of the recordation of the tax ~~sale~~ auction
14 certificate, sixty days after the person is ~~duly notified~~ served.

15 B. An action to annul a tax ~~sale~~ auction on grounds of a payment nullity shall
16 be brought before the later of:

17 (1) Five years after the recordation of the tax ~~sale~~ auction certificate unless
18 a suit to foreclose on a tax auction certificate has been filed.

19 (2) If the person ~~bringing the action was not duly notified at least sixty days~~
20 ~~before the end of that five-year period, then within~~ is served with the foreclosure suit
21 and citation more than five years after the date of recordation of the tax auction
22 certificate, sixty days after the date that the person was ~~duly notified~~ served.

23 C. ~~When a nullity is asserted as a reconventional demand in a quiet title~~
24 ~~action or as an intervention in a quiet title action or monition proceeding, the nullity~~
25 ~~shall be asserted within the time specified for a reconventional demand or~~
26 ~~intervention in the action or proceeding.~~ A redemption or payment of a nullity claim
27 is a personal claim that can only be brought on behalf of oneself and may not be
28 raised on behalf of another tax auction party.

1 (2) ~~These payments~~ The nullifying party shall not be required to reimburse
2 the tax auction purchaser for the costs provided for in Paragraph (1) of this
3 Subsection upon proof of prior payment of the statutory impositions or governmental
4 liens by the persons in whose favor a nullity is declared to the tax collector; however,
5 the tax collector shall be required to reimburse the tax auction purchaser the costs
6 provided for in Paragraph (1) of this Subsection.

7 B.(1) A judgment annulling a tax sale or other transfer to an acquiring person
8 or his successors based on a redemption nullity shall not have effect until all of the
9 following are paid to the tax auction purchaser:

10 (a) All statutory impositions forming the basis of the initial tax ~~sale~~ auction.

11 (b) All subsequent statutory impositions ~~have been paid~~ and all
12 governmental liens paid by the tax auction purchaser.

13 (c) ~~All costs.~~

14 (d) A ~~five~~ six percent penalty and ~~twelve percent per annum non-~~
15 compounding interest at a rate of one and one-quarter percent per month on all
16 statutory impositions.

17 (d) All costs incurred by the tax auction purchaser including costs provided
18 for in R.S. 47:2156 and 2286.

19 (2) These amounts shall be paid to the tax collector, ~~and the tax collector~~
20 ~~shall reimburse the tax sale purchaser or the purchaser or donee of adjudicated~~
21 ~~property to the extent the party has paid the purchase price and the subsequent~~
22 ~~statutory impositions or governmental liens; otherwise, the amounts shall be paid to~~
23 ~~the political subdivisions~~ auction purchaser and within thirty days of remitting
24 payment, the nullifying party shall file an affidavit with supporting documents
25 evidencing payment into the suit record proving that full and final payment has been
26 remitted to the tax auction purchaser. The judgment of nullity shall take effect when
27 the affidavit and supporting documents are filed.

28 §2291. Trial; judgment; costs; improvements

1 A.(1) A nullity action shall be an ordinary proceeding governed by the
2 Louisiana Code of Civil Procedure. ~~Upon conclusion of the action for~~ If grounds for
3 a nullity as defined in R.S. 47:2286 are proven, the court shall ~~either~~:

4 ~~(1) Issue a preliminary order that the tax sale, an acquisition of full~~
5 ~~ownership by a political subdivision, or a sale or donation of adjudicated property,~~
6 ~~as applicable, will be~~ issue an interim judgment that the tax auction is declared a
7 nullity.

8 ~~(2) Render judgment dismissing the action with prejudice which~~ The interim
9 judgment shall be a final judgment solely for purposes of appeal.

10 ~~(3) If grounds for a nullity are not proven, the court shall dismiss the nullity~~
11 action with prejudice.

12 B.(1) ~~The tax sale purchaser, the political subdivision, or the purchaser or~~
13 ~~donee from a political subdivision~~ For purposes of cost reimbursement pursuant to
14 the provisions of R.S. 47:2158, the tax auction purchaser shall be presumed to be a
15 good faith possessor of the property.

16 ~~(2) Costs pursuant to Article VII, Section 25 of the Louisiana Constitution~~
17 ~~and R.S. 47:2290 shall include costs of sending notice, costs of publication, and costs~~
18 ~~of determining tax sale parties~~ recoverable pursuant to R.S. 47:2156 and 2286. Costs
19 shall also include amounts set forth in Civil Code Articles 496 and 497, if applicable.

20 ~~(3) Within fifteen days after the rendering of the order under~~ interim order
21 pursuant to Paragraph (A)(1) of this Section, the party tax auction purchaser claiming
22 costs shall submit proof of costs. Proof of costs may be made by affidavit or other
23 competent evidence and may be contested by the party claiming the nullity . A
24 contest of costs shall be filed an affidavit to the court.

25 ~~(4) Any party contesting the costs shall file a request for a rule to show cause~~
26 within fifteen days after the filing of the proof affidavit of costs, and the contest into
27 the record., The failure of any party to timely request a hearing or rule to show cause
28 pursuant to the provisions of this Paragraph shall result in that party's waiver of any
29 objection to the costs outlined in the tax auction purchaser's affidavit.

1 (5) The hearing or rule to show cause on the contest of costs shall be heard
2 within forty-five days after the filing of the ~~proof~~ affidavit of costs. At the hearing,

3 ~~(4) Within sixty days after the issuance of the order pursuant to Paragraph~~
4 ~~(A)(1) of this Section,~~ the court shall render a final judgment of nullity, and the
5 judgment shall fix the costs allowed. This judgment shall be a final judgment subject
6 to appeal.

7 C.(1) After a final judgment ~~under~~ pursuant to Subsection B of this Section
8 has been rendered, the ~~governmental liens, other than statutory impositions paid if~~
9 ~~the nullity has been rendered on the basis of prior payment, and costs,~~ judgment plus
10 legal interest shall be paid by the nullifying party within one year six months from
11 the date of the signing of the judgment. ~~This one-year period shall be suspended~~
12 ~~while an appeal is pending.~~ If the payment is not made within the period allowed,
13 the judgment of nullity shall be vacated by ex parte motion of the tax auction
14 purchaser, and the ~~case~~ nullity claim shall be dismissed with prejudice ~~at the request~~
15 ~~of the person against whom the judgment of nullity was rendered.~~ Upon dismissal,
16 the tax auction purchaser shall immediately be entitled to a foreclosure judgment in
17 accordance with the provisions of R.S. 47:2266 if no additional nullity claims are
18 pending.

19 ~~(2) D. After payment has been made, the party in whose favor judgment has~~
20 ~~been rendered may apply for an ex parte order stating that the required payments~~
21 ~~have been made. The application shall be verified and shall state, or an affidavit~~
22 ~~accompanying the application shall state, the amount and method of payment, that~~
23 ~~the payment was made to the party against whom the judgment has been rendered,~~
24 ~~and that a request for dismissal under Subsection C of this Section has not been filed.~~
25 If payment is timely remitted by the nullifying party, evidence of timely payment
26 shall be submitted to the court in accordance with the provisions of R.S.
27 47:2290(B)(2) and the lawsuit shall be concluded, subject to any pending appeals.

1 Section 2. R.S. 47:2128 and 2157 and Subpart B of Part VI of Chapter 5 of Subtitle
 2 III of Title 47 of the Louisiana Revised Statues of 1950, comprised of R.S. 47:2271 through
 3 2280, are hereby repealed in their entirety.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 871 Original

2024 Regular Session

Henry

Abstract: Provides with respect to procedures for the collection of delinquent ad valorem taxes and statutory impositions, conducting tax auctions, issuance of tax auction certificates, and the redemption of certain property.

Present constitution and present law require property subject to ad valorem taxes to be listed on the assessment roles at its assessed value which is a percentage of its fair market value. Requires all property subject to taxation to be reappraised and valued at intervals of not more than four years. Present law requires personal property to be reappraised and valued each year and real property to be reappraised and valued at least every four years.

Present law requires assessors in each parish to prepare the assessment rolls as soon as the assessment lists have been approved by the parish governing authorities. Further requires each assessor to complete and file the parish tax roll on or before the Nov. 15th each calendar year. Present law requires an assessor to use reasonable efforts to list on the tax roll all co-owners of record or if there has been a tax sale to a party other than a political subdivision, the tax sale purchaser and other owners, to the extent their interests were sold at tax sale. Present law authorizes, if requested to do so by a tax debtor, an assessor to make a separate assessment for undivided interests in each parcel.

Proposed law retains present law as it pertains to the deadlines for preparing assessment roles but changes present law by eliminating the requirement for an assessor, in cases of a tax sale, to use reasonable efforts to list on the tax roll the tax sale purchaser and other owners, to the extent their interests were sold at tax sale. Proposed law removes authorization for an assessor, if requested to do so by a tax debtor, to make a separate assessment for undivided interests in each parcel.

Present law defines a "statutory imposition" as ad valorem taxes and any imposition in addition to ad valorem taxes that are included on the tax bill sent to the tax debtor.

Present law defines a "tax sale" as the sale or adjudication of tax sale title to property pursuant to present law (R.S. 47:2154 and 2196) and "tax sale title" as the set of rights acquired by a tax sale purchaser or, in the case of adjudicated property, on the applicable political subdivision. Further defines a "tax sale certificate" as the written notice evidencing a tax sale to be filed in accordance with present law (R.S. 47:2155 and 2196).

Present law defines a "tax sale party" as the tax notice party, the owner of property, including the owner of record at the time of a tax sale, as shown in the conveyance records of the appropriate parish, and any other person holding an interest, privilege, or other encumbrance on the property, including a tax sale purchaser.

Proposed law changes present law with respect to "tax sale" and "tax sale certificate" to specify that those definitions only apply to the sale or adjudication of tax sale title to

property and a tax sale certificate under former provisions of law in favor of terms such "tax auction" and "tax auction certificate" as defined in proposed law.

Proposed law expands the definition of a "tax sale party" to include a "tax auction party" and the purchaser of a tax auction certificate at a previous auction or sale, as shown in the mortgage and conveyance records of the appropriate parish, and other interested parties whose identities and whereabouts are reasonably ascertainable and whose interest may be terminated by execution of a judgment.

Present law defines "tax sale property" as property for which tax sale title is sold pursuant to present law (R.S. 47:2154) and a "tax sale purchaser" as the purchaser of tax sale property or the purchaser's successors and assigns. Further defines "tax sale title" as the rights acquired by a tax sale purchaser or, in the case of adjudicated property, of the applicable political subdivision.

Proposed law repeals the definition of "tax sale property" and specifies that a "tax sale purchaser" is a person or entity who purchased the tax sale property at a tax sale conducted after Jan. 1, 2009, but before July 1, 2024. Further changes the definition of "tax sale title" to repeal references to adjudicated property and to limit the rights acquired by a tax sale purchaser pursuant to the law in effect after Jan. 1 2009, but before July 1, 2024.

Proposed law defines a "delinquent obligation" as the statutory impositions included in a tax bill that are not paid by the last day to pay ad valorem taxes before they become due, also known as the "delinquency date", plus interest, costs, and penalties that may accrue in accordance present law and proposed law.

Proposed law defines a "tax auction" as the sale of a delinquent obligation and a "tax auction certificate" as the written instrument evidencing the delinquent obligation and lien and privilege assigned to a tax auction purchaser to be filed in accordance with present law and proposed law. Further defines a "tax auction purchaser" as the purchaser of the tax auction certificate or his successors or assigns.

Proposed law makes changes throughout present law, including forms and affidavits, relative to the assessment and payment of ad valorem property taxes, the filing of tax rolls by assessors, judicial review of certain assessment actions, tax sales, adjudicated property, from "tax sale" to "tax auction", from "tax sale title" to "tax auction certificate", and from "taxes" to "statutory impositions" in order to conform present law to proposed law.

Present law provides that the purpose of present law as it relates to ad valorem taxes and rights of property owners is to encourage the payment and efficient collection of property taxes, satisfy the requirements of due process, provide a fair process and statutory price for the redemption of tax sale and adjudicated properties, and encourage the return of tax sale and adjudicated properties to commerce without unnecessary public expense, through clear procedures that allow interested persons to carry out title searches and notification procedures necessary to ensure due process in order to secure merchantable title to those properties.

Proposed law retains present law but adds the following purposes:

- (1) Clarify that a tax auction purchaser acquires the delinquent obligation and the lien and privilege securing it and does not acquire title, possession, or ownership of the tax debtor's property.
- (2) Provide foreclosure procedures to enforce the lien and privilege evidenced by a tax auction certificate.
- (3) Provide procedures to execute the foreclosure judgment to affect the seizure and sale of the property.

- (4) Protect the property owner's right to claim the value of the surplus equity in the property.
- (5) Retain traditional procedures governing tax sales, adjudications, and redemptions in this state to ensure a tax debtor has three years to redeem before the tax auction purchaser can institute foreclosure litigation minimizing the legal costs passed onto the tax debtor during the redemptive period; provide a notice of delinquency to the tax debtor prior to the tax auction and requires post-tax auction to all tax auction parties; require that all tax auction parties are named in the foreclosure lawsuit to allow for the bringing of nullity claims; and to allow the parties, regardless of the outcome of any nullity claim, to make a claim to the proceeds resulting from the foreclosure sale.

Present law prohibits a tax sale from transferring or terminating the property interest of any person in tax sale property or adjudicated property until that person has been notified and both the redemptive period and any right held by that person to assert a payment or redemption nullity have terminated.

Proposed law retains present law but specifies that no *tax auction* shall terminate the interest of any person in *tax auction* property or adjudicated property until that person has been notified and both the redemptive period and any right held by that person to assert a payment or redemption nullity have terminated.

Present law provides that a tax sale confers on the tax sale purchaser only tax sale title and does not confer on the tax sale purchaser the right of possession of tax sale property that is occupied by the owner and does not confer on the tax sale purchaser the right to make improvements or charge rental or lease payments to the owner or occupants of the tax sale property. Further provides that if the tax sale property is not redeemed within the redemptive period, then at the termination of the redemptive period, tax sale title transfers to its holder, ownership of the tax sale property, free of the ownership and other interests and claims held by all duly notified persons. Tax sale title is fully transferable and heritable, but any successor of a tax sale title takes it subject to any existing right to redeem the property, or to assert a nullity, to the extent and for the period of time that the right would have existed in the absence of the transfer or succession.

Proposed law retains present law but specifies that a *tax auction* confers on the *tax auction* purchaser only a *tax auction certificate* and does not confer on the *tax auction* purchaser the right of possession of *tax auction* property that is occupied by the owner and does not confer on the *tax auction* purchaser the right to charge rental or lease payments to the owner or occupants of the *tax auction* property or to make improvements to the property unless specifically authorized by law. If the *tax auction certificate* is not redeemed within the redemptive period, then at the termination of the redemptive period the tax auction purchaser may bring a lawsuit to foreclose on the lien and privilege acquired at the tax auction. The *tax auction certificate* is fully transferable and heritable, but any successor of a *tax auction certificate* takes it subject to any existing right to redeem the property, or to assert a nullity, to the extent and for the period of time that the right would have existed in the absence of the transfer or succession.

Present law provides that a person who acquires ownership of property through a tax sale title takes the ownership subject to any interests that are not terminated. Other than taking subject to those interests, the acquiring person's ownership of the tax sale property after termination of the redemptive period is not affected by any lack of notice to the holders of those interests.

Proposed law repeals present law.

Present law provides that except for acts or omissions that result in redemption or payment nullities, the provisions of present law concerning notices or procedures required in

connection with a tax sale provide a ground for nullifying the tax sale, the transfer at the end of the redemptive period of the ownership of property to which tax sale title has been issued or the transfer or termination of any duly notified person's interest in the tax sale property or the adjudicated property.

Proposed law changes present law by providing that except for acts or omissions that result in redemption or payment nullities, the provisions of present law concerning notices or procedures required in connection with a tax *auction* provide a ground for nullifying the *tax auction certificate*. Unless a nullity claim is timely raised in response to a *tax auction* foreclosure proceeding, the *tax auction* purchaser is entitled to a judgment of foreclosure ordering the sale and seizure of the property, regardless of the sufficiency of the notice provided. Regardless of notice, the tax debtor has a claim to the surplus sale proceeds generated by the seizure and sale of the property, subject to the rights of other creditors.

Present law provides that the interest on all ad valorem taxes which are delinquent shall begin on the first calendar day following the deadline for payment of taxes, and shall bear interest from that date until paid, at the rate of 1% per month. In the case of an erroneous assessment and adjustment by the tax commission, the tax debtor has 15 days after the date of receipt of notice of the revised assessment to pay the adjusted amount without interest penalty. If the address on the tax roll is incorrect and the tax debtor does not receive a timely notice, the tax collector may extend the deadline for the debtor to pay the interest penalty for 15 days.

Proposed law changes present law to specify that all *statutory impositions* shall bear interest from the delinquency date until paid at the rate of 1.25% per month on a non-compounding basis. In the case of an erroneous assessment and adjustment by the tax commission, the tax debtor has 15 days after the date of receipt of notice of the revised assessment to pay the adjusted amount without interest *and* penalty.

Proposed law provides that failure to pay the total statutory impositions, interest, and costs due shall cause the delinquent obligation to be offered for sale at a tax auction. Further provides that the delinquent obligation evidenced by the tax auction certificate shall be secured by a lien and privilege that shall have priority over all mortgages, liens, and other privileges encumbering the property.

Present law requires tax collectors to use reasonable efforts to send each tax notice party written notice by U.S. mail of taxes due at the address listed for each tax debtor on each tax roll. Further provides for the information required in the written notice including a request for the tax debtor to return the written notice to the tax collector with remittance and a reminder of the date that taxes become delinquent and that interest will accrue on the taxes after the date the taxes become delinquent.

Proposed law retains present law but specifies the the notice applies to *statutory impositions* due taxes at the address listed for each tax debtor on each tax roll. Further specifies that the notice shall be sent to each tax debtor at the address listed on the tax roll and to each other tax notice party at the address given in the request for notice. The notice shall inform the tax debtor of the date that *statutory impositions* must be paid, that interest will accrue on the statutory impositions at the rate of 1.25% per month on a non-compounding basis from the delinquency date, and that a 6% penalty will be added to the statutory impositions if the statutory impositions remain unpaid and a tax auction occurs. The tax notice shall also indicate if there was a prior unredeemed tax sale or tax auction in connection with the immovable property.

Present law prohibits a tax sale after three years from Dec. 31st of the year in which ad valorem taxes were due have passed, except for adjudicated property. However, the prescription to have a tax sale shall be suspended during the pendency of any suit which prevents the collection of the taxes, and the time of the suspension shall be excluded from the computation of the three years.

Proposed law changes present law to provide that a *tax auction* may be conducted with regard to any delinquent *statutory impositions* due, but once a tax auction has taken place, the tax collector may no longer collect or auction any prior delinquent statutory impositions.

Present law authorizes any person who has a claim against a political subdivision for ad valorem taxes erroneously paid to present the claim to the La. Tax Commission within three years of the date of the payment, in a form and with documentation. If the claim is made for taxes erroneously paid on property that would not qualify for a homestead or other exemption, the collector shall note and record the amount of the refund or repayment owed and is charged with ensuring that the amount of erroneously paid taxes is credited against future ad valorem tax liability of that property. No interest shall accrue or be due on any refund or repayment. A political subdivision may use an alternative procedure for providing refunds of ad valorem taxes erroneously paid if the alternative procedure has been approved by the tax commission

Proposed law changes present law by specifying that claims for erroneously paid ad valorem taxes applies to all *statutory impositions* and also extends to claims for ad valorem taxes erroneously paid on property when an improvement is erroneously assessed on a property with no improvement. Proposed law requires a tax collector to issue a refund to the tax auction purchaser if the tax auction purchaser paid he erroneous amount.

Present law requires a tax collector to cancel a tax sale if it is determined, within the redemptive period, that the statutory impositions on property subject to a tax sale were paid prior to the tax sale or that the tax sale was conducted in violation of a stay under federal bankruptcy law. If a tax sale is cancelled, the tax collector shall reimburse the tax sale purchaser the bid price and shall record the cancellation with the recorder of conveyances in the parish in which the property is located.

Proposed law changes present law to require a tax collector to cancel a *tax auction* if it is determined, within the redemptive period, that the statutory impositions on property subject to the *tax auction* were paid prior to the *tax auction* or that the *tax auction* was conducted in violation of a stay under federal bankruptcy law. If a *tax auction* is cancelled, the collector shall immediately notify the *tax auction* purchaser in writing of the cancellation, and shall reimburse the *tax auction* purchaser the bid price within 30 days of executing the cancellation instrument. The tax collector is required to record the cancellation with the recorder of conveyances in the parish in which the property is located within 15 days of executing the cancellation instrument.

Present law requires the tax collector to send notice by certified mail no later than the first Monday of Feb. of each year to each tax notice party when the tax debtor has not paid all the statutory impositions assessed on immovable property. The notice shall inform the person that the statutory impositions must be paid within 20 days after the sending of the notice or before the tax sale is scheduled, or the tax sale title to the property will be sold according to law. After the property goes to tax sale and within 90 days of the expiration of the redemptive period, the tax collector is required to provide written notice by first class mail to each tax notice party that tax sale title to the property has been sold at tax sale and that after the expiration of the redemptive period, the property cannot be redeemed.

Proposed law retains present law as it pertains to the deadline for sending notice to the tax debtor but changes present law as it relates to the content of the notice to provide that the statutory impositions on the immovable property must be paid within 20 days after the sending of the notice or before the *tax auction* is scheduled, or the tax collector will advertise for sale by public auction the delinquent obligation and the lien and privilege securing it, and that the collector shall issue in favor of the winning bidder and record in the mortgage records a *tax auction certificate*.

Present law provides that if the written notice by certified mail is returned for any reason, the tax collector is required to demonstrate a reasonable and diligent effort to provide notice

of the tax sale to the tax debtor. To demonstrate a reasonable and diligent effort, the tax collector is required to attempt to deliver notice of the delinquent taxes and tax sale by first class mail to the last known address of the debtor and take at least three additional steps to notify the tax debtor such as contacting the tax assessor of the parish in which the property is located, examine mortgage or conveyance records of the parish where the property is located, or post the notice at the property.

Proposed law changes present law by providing that if the written notice by certified mail is returned for any reason, the tax collector shall resend the notice by first class mail to the property address, addressed to "occupant" and shall take additional steps to notify the tax debtor of the delinquent statutory impositions and pending auction. Proposed law reduces the additional steps that the tax collector must take to notify the tax debtor from three to two and adds as an additional step to the options contained in present law the option of the tax collector to review the local telephone directory or internet for the tax debtor.

Present law requires the notice of the tax sale to be sent by certified mail or commercial courier to all addresses discovered through the steps provided for in present law. The tax collector is authorized to recover all reasonable and customary costs actually incurred in executing the notice.

Proposed law changes present law by requiring the notice of the *tax auction* to be sent by first class mail to all addresses discovered through the steps provided for in present law that the tax collector reasonably believes may be valid addresses for the tax debtor. Proposed law retains present law as it relates to the tax collector recovering all reasonable and customary costs actually incurred in executing the notice.

Present law 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 of the tax sale. If the debtor is deceased, the notice of tax sale and the reasonable and diligent effort to provide notice of the tax sale shall be sufficient if sent to the succession representative, if applicable, or to a curator as provided by law.

Proposed law repeals present law.

Present law provides that no later than the first Monday of March each year, or as soon thereafter as possible, the tax collector shall search the mortgage and conveyance records of tax sale eligible property to identify tax sale parties. Further requires that prior to the tax sale, the tax collector shall send a written notice by certified mail, return receipt requested, to each identified tax sale party. The notice shall advise the person that it is required that the statutory impositions on the immovable property be paid within 20 days after sending of the notice or the tax sale title to the property will be sold according to law.

Proposed law repeals present law.

Proposed law provides that failure of the tax collector to provide notice or to properly advertise the tax auction as required by present law and proposed law shall not be a basis to nullify the tax auction.

Present law requires the tax collector to shall seize, advertise, and sell tax sale title to the property on or before May 1st of the year following the year in which the taxes were assessed, or as soon thereafter as possible. Further requires the tax sale to be conducted on any weekday within the legal hours for judicial sales, with bidding opening not earlier than 8:00 a.m. and closing no later than 8:00 p.m. If a tax sale is conducted by using an online or electronic bidding process that is conducted over the course of multiple days, bids may be placed on any day at any time on any sale property upon which bidding has not closed, provided that all sales close on a weekday within the legal hours for sale. The price shall be for the amount of statutory impositions due on the property, costs, and interest.

Proposed law retains present law relative to the timing and limitations of conducting *tax auctions* but changes present law by removing authority for the tax collector to seize the property subject to the delinquent obligation for statutory impositions and the lien and privilege securing. Proposed law further changes present law to provide that the tax auction certificate price shall be for the amount of statutory impositions due on the property, together with any applicable costs, interest, and penalty. The price may include any prior delinquent statutory impositions but once a tax sale or tax auction has taken place, the tax collector may no longer collect prior years of delinquent statutory impositions. Once a tax auction takes place the prior delinquent statutory impositions may not be collected through subsequent tax bills or through a subsequent tax auction.

Proposed law provides that the first auction participant to place the bid in time wins the bid and requires the tax collector to file a tax auction certificate in favor of the winning bidder in the mortgage records of the parish in which the property is situated and to deliver a recorded copy of the tax auction certificate to the winning bidder. The tax auction certificate shall be prima facie evidence of the validity of the delinquent obligation, the lien and privilege, the auction, and the assignment to the winning bidder.

Proposed law requires the amount owed to the tax auction purchaser to be secured by a lien and privilege on the immovable property described in the tax auction certificate. Further provides that the lien and privilege shall have priority over all mortgages, liens, and privileges encumbering the property including prior tax auction certificates. When parish and city tax auction certificates are issued on the same property in the same year, they shall be designated parallel certificates, and neither shall have legal priority over the other.

Present law requires a tax collector to authenticate and file, in person or by deputy, in the political subdivision's name, a tax sale certificate to purchasers of any property to which tax sale title was sold for taxes. The collector is required to describe the property, state the amount of the taxes, interest, penalties, and costs and the bid made for the property, and the payment made to him, and shall conclude the sale with the statement that the property is redeemable at any time during the applicable redemptive period beginning on the day the tax sale certificate is filed with the recorder of conveyances in the parish in which the property is located.

Proposed law changes present law by requiring the tax collector to authenticate and file, in person or by deputy, in the political subdivision's name, a *tax auction certificate* to the winning bidder in which the tax collector shall describe the property, state the amount of the winning bid and amounts attributable to statutory impositions, interest, penalties, and costs, and the payment made to him. The tax collector is further required to deliver a *tax auction certificate* to the winning bidder and shall conclude the auction with the statement that the statutory impositions, together with interest at the rate set forth in present law, penalties, and costs may be paid at any time during the applicable redemptive period beginning on the day when the *tax auction certificate* is filed with the recorder of mortgages in the parish in which the property is located.

Present law provides that the tax sale certificate contemplated in present law is considered a tax deed for purposes of present constitution.

Proposed law repeals present law.

Proposed law provides that a tax auction certificate shall prescribe within seven years from the date of recordation in the parish mortgage records unless a proceeding to foreclose the tax auction certificate is filed or unless otherwise interrupted under law. The filing of the foreclosure suit shall interrupt and continue to suspend the prescriptive period as long as a foreclosure suit is not deemed abandoned under present law. Proposed law requires prescription to be suspended with the filing of a bankruptcy suit until the debtor is discharged or the automatic stay is lifted. After the stay is lifted, the tax auction purchaser shall have 90 days or the amount of time remaining pursuant to the provisions of present

law, whichever is greater, to file a proceeding to foreclose the tax auction certificate. The prescriptive period may be interrupted or suspended when otherwise authorized by law.

Proposed law provides that if no foreclosure suit has been filed within seven years of the tax auction certificate being recorded or the foreclosure suit is deemed abandoned, the tax debtor, or anyone with a recorded ownership interest, lien, mortgage, encumbrance, or any other interest in the property may request the clerk of court to cancel the tax auction certificate. Cancellation is not authorized if the prescriptive period is interrupted or suspended.

Present law provides that within the applicable redemptive period, the tax sale purchaser may send a written notice to any or all tax sale parties notifying the parties of the sale. Further provides for the form and content of the notice. Present law requires the notice to inform tax sale parties that failure to redeem the property prior to the expiration of the applicable redemptive period will terminate the right to redeem the property, and the purchaser will have the right to seek confirmation of the tax title and take actual possession of the property.

Proposed law retains present law as it relates to the form and content of the notice; however, proposed law specifically provides that the notice shall inform the *tax auction* parties that the failure to redeem the property prior to the expiration of the applicable redemptive period will terminate the right to redeem the property, and the purchaser will have the right to obtain judgment foreclosing on the lien and privilege evidenced by the *tax auction certificate* and ordering the sale and seizure of the property to satisfy the debt.

Proposed law provides that when notices are sent pursuant to present law and proposed law, the tax auction purchaser shall submit an affidavit of costs and fees to the tax collector attesting to the costs incurred including title research fees, postage, and administrative fees, which shall not exceed \$500, and the tax collector shall include the sworn costs in the redemption price. If not timely redeemed, the costs incurred by the tax auction purchaser in providing notice shall be owed and reimbursable to the tax auction purchaser in the foreclosure judgment.

Present law provides that when necessary to comply with an order enforcing property standards, when presented with the order and a certified copy of a tax sale certificate, a judge shall grant an ex parte order of seizure and possession, commanding the sheriff to seize the property and place the purchaser in actual possession. A purchaser may take actual possession without the order with the consent or acquiescence of the tax debtor, provided no force or violence is used. The purchaser shall have a privilege on the property for the costs of complying with the order of the political subdivision. To preserve this privilege, the purchaser shall file the writ of possession with the recorder of mortgages of the parish in which the property is located within 15 days after its issuance. The effect of recordation shall cease one year after the date of filing the writ of possession, unless a statement of privilege referencing the writ and detailing the costs is filed with the recorder of mortgages before the expiration of one year from the date of filing the writ.

Proposed law changes present law to provide that when necessary to comply with a notice or order enforcing property standards, when presented the notice or order and a certified copy of a *tax auction certificate* to a court, the court shall grant an ex parte order of seizure and possession, commanding the sheriff to seize the property and place the *tax auction* purchaser in actual possession. Further provides that when the property is vacant or abandoned and the tax auction purchaser is in possession of a notice or order advising of property standards violations, the tax auction purchaser may take peaceful possession of the property without a court order and without the consent or acquiescence of the tax debtor, provided no force or violence is used.

Proposed law further provides that the tax auction purchaser shall not be permitted to alter or repair the property beyond the scope of the notice or order issued by the political

subdivision. If the tax debtor contacts the tax auction purchaser about regaining possession of the property, the tax auction purchaser shall relinquish possession to the tax debtor within 30 days of receiving written demand from the tax debtor.

Proposed law provides that the tax auction purchaser shall have a privilege on the property for the costs of complying with the notice or order regardless of whether possession is obtained through court order or peaceful possession.

Proposed law provides that to preserve the privilege, the tax auction purchaser shall record an Affidavit of Costs to Preserve with the recorder of mortgages of the parish in which the property is located. A copy of the property standards notice or order shall be filed as an exhibit to the affidavit. An amended affidavit may be recorded on an annual basis to include additional costs incurred in preserving the property.

Proposed law provides that at the time of redemption, the tax collector shall contact the tax auction purchaser to request an updated affidavit. If a redemption occurs before the tax auction purchaser files the initial Affidavit of Costs to Preserve, the tax auction purchaser shall subsequently record the affidavit, and the tax debtor shall be required to reimburse the tax auction purchaser the costs outlined in the affidavit.

Proposed law requires, upon request, for a tax collector to inform the tax auction purchaser of any person or entity requesting notice in accordance with the provisions of present law.

Proposed law provides that after a tax auction and issuance of a tax auction certificate, all subsequent statutory impositions on the property shall continue to be assessed to and paid by the tax debtor. If the statutory impositions remain unpaid by the tax debtor by the delinquency date, the tax auction purchaser may pay the statutory impositions. A tax auction purchaser who pays statutory impositions on behalf of a tax debtor shall be entitled to collect interest on the amount paid at the rate of 1.25% per month on a non-compounding basis and a 6% penalty. If a subsequent statutory imposition is paid by the tax auction purchaser after the tax auction certificate is redeemed, the tax collector shall issue a refund of the subsequent statutory imposition within thirty days of written demand being made by the tax auction purchaser.

Proposed law requires a tax collector to mail a hard copy of the tax bill to the tax auction purchaser at the time the bill is mailed to the tax debtor unless the bills are available online.

Present law provides that all redemptive periods provided in present constitution shall be preemptive.

Proposed law changes present law to provide that all redemptive periods provided for in present law shall be preemptive and that the redemptive period for tax auctions expire three years from the date of recordation of the tax auction certificate in the parish mortgage records.

Present law requires redemptions to be made through the tax collector of the appropriate political subdivision or the state land office. Payment shall include all statutory impositions accruing before the date of payment with 5% penalty and simple interest accruing at 1% per month, as well as all other sums required to be paid. The tax collector is required to promptly remit the redemption payment to the tax sale purchaser and the register shall promptly deposit the redemption payment in the state treasury.

Proposed law changes present law as it relates to required payments to require the redemption payment to include the amount paid at auction, any penalty and interest accruing on the statutory impositions, all costs and fees incurred by the tax auction purchaser in sending notice of the right to redeem the tax auction certificate, and all other sums required to be paid.

Proposed law requires a tax collector to make a reasonable effort to notify the redeeming party of the existence of any additional tax auction certificates within the tax collector's authority that remain outstanding on the property. If the redemptive period has expired, the tax collector may not accept any redemption payments.

Present law requires payment to also include the actual costs incurred by the political subdivision for preparation and filing of redemption certificates, the cost of mail, notice, publication of notice, personal service of notice, appraisal, and costs associated with the determination of tax sale parties and their notification. However, the actual cost of preparation and filing of redemption certificates shall not exceed \$200. The political subdivision may also require the payment of all amounts accrued under other governmental liens as of the date of payment.

Proposed law retains present law but adds the cost of the tax auction certificate and certificates of no bid to costs that are included in the payment and excludes costs for appraisals from being included in the payment. Proposed law additionally increases the total reimbursable payments from not to exceed \$200 to not to exceed \$300 exclusive of filing and recording fees.

Present law requires the collector to issue a redemption certificate in the name of the tax debtor upon payment of the redemption costs and file the redemption certificate in the appropriate conveyance records.

Proposed law requires the collector to issue a redemption certificate in the name of the tax debtor with 30 days of receiving payment of all amounts due and to remit payment to the tax auction purchaser. Further requires the tax collector to record the redemption certificate in the appropriate parish's mortgage records.

Present law provides that after expiration of the redemptive period, an acquiring person may institute an ordinary proceeding against the tax sale parties whose interests the petitioner seeks to terminate. The petition shall contain information such as a description of the property, the time and place of the sale, the name of the officer who made the sale, the page and record book and date of filing of the tax sale certificate, and notice that the title and full ownership in the property will be confirmed unless a proceeding to annul is instituted within six months after the date of service of the petition and citation. Present law further provides for service of the petition and citation, and in cases when tax titles have been quieted by prescription of five years, and authority of the petitioner to file a notice of lis pendens with the recorder of mortgages of the parish in which the property is located.

Proposed law changes present law to provide that after expiration of the three-year redemptive period, a redemption is no longer available. After the redemptive period expires, unless settlement has been reached, the tax auction purchaser may institute an ordinary proceeding against the tax auction parties to foreclose on the lien and privilege evidenced by the tax auction certificate. Further requires the petition to advise that the delinquent obligation and the lien and privilege evidenced by the tax auction certificate will be confirmed by judgment of the court, which may be executed by seizure and sale of the property unless a proceeding to annul is instituted within six months after the date of service of the petition and citation. If settlement is reached with the tax auction purchaser, the parties may agree not to proceed with the judicial sale of the property.

Proposed law requires the petition to advise that in addition to the redemption price, the judgment shall order reimbursement to the tax auction purchaser for all costs incurred pursuant to present law and proposed law and reasonable attorney's fees. Further requires the petition to provide notice that the lien held by the tax auction purchaser shall be superior to interests of all other creditors. If named creditors fail to answer or otherwise appear in the suit within six months after the date of service of the petition and citation to assert a valid claim to the sale proceeds, their interest in the property shall be terminated.

Proposed law provides that when there are parallel certificates, the tax auction purchaser filing the foreclosure suit must name the parallel certificate holder as a party to the suit. Further provides for process and requirements for the filing of an Affidavit of Statutory Impositions, interest, and penalty into the record.

Proposed law requires the petition to advise that there will be 18 months from the date of the seizure and sale to claim any surplus sale proceeds deposited into the registry of the court by the sheriff, after which the proceeds shall be disbursed to the tax auction purchaser who filed the foreclosure suit. Further requires judgment to be rendered if no proceeding to annul the tax auction has been instituted after the lapse of six months after the date of service of petition and citation, judgment shall be rendered confirming the lien and privilege evidenced by the tax auction certificate.

Proposed law requires the judgment in the foreclosure action to be executed by a writ of sale and seizure, and the sale shall be scheduled after the suspensive appeals delays for the judgment have expired. Proposed law establishes rules for the judicial sale executing the foreclosure including rules related to appraisal and minimum bids. If an extra-judicial settlement is reached, the tax auction purchaser shall cancel the sale and ask the recorder of mortgages to cancel and release the judgment ordering judicial sale of the property.

Proposed law requires the proceeds of the sale to be distributed by the sheriff in accordance with the judgment, and any unclaimed or surplus proceeds shall be deposited into the registry of the court. Distribution of the judgment amount to the tax auction purchaser shall be made immediately following the sale, regardless of any dispute that may arise between other parties over allocation of the surplus sale proceeds. If surplus proceeds are not timely claimed by the tax debtor, they shall be disbursed to the tax auction purchaser.

Proposed law that failure of the tax collector to provide notice of the delinquency is not a basis to nullify the tax auction certificate.

Present law requires an action to annul a tax sale on grounds of a redemption nullity to be brought before the earlier of six months after a person is notified using a notice sent between the time that the redemptive period ends and five years after the date of the recordation of the tax sale certificate or if a person is notified more than five years after the date of the recordation of the tax sale certificate, 60 days after the person is notified. Further provides that an action to annul a tax sale on grounds of a payment nullity shall be brought before the later of five years after the recordation of the tax sale certificate or, if the person bringing the action was not notified at least 60 days before the end of that five-year period, then within 60 days after the date that the person was notified.

Proposed law changes present law by requiring an action to annul a tax auction on grounds of a redemption nullity to be brought before the earlier of six months after a person is served with suit and citation in a procedure to foreclose a tax auction certificate or if a person is served with the foreclosure suit and citation more than five years after the date of the recordation of the tax auction certificate, 60 days after the person is served. Further provides than an action to annul a tax auction on grounds of a payment nullity shall be brought before the later of five years after the recordation of the tax auction certificate unless a suit to foreclose on a tax auction certificate has been filed or if the person is served with the foreclosure suit and citation more than five years after the date of recordation of the tax auction certificate, 60 days after the date that the person was served.

Proposed law provides that a redemption or payment of a nullity claim is a personal claim that can only be brought on behalf of oneself and may not be raised on behalf of another tax auction party.

Present law provides that a judgment based on a payment nullity not only reinstates the interest of the tax debtor, or person claiming ownership through the tax debtor in the

property, but also reinstates all interests in the property otherwise terminated or erased to the extent the interest has not otherwise terminated pursuant to its terms or by operation of law.

Present law provides that a judgment annulling a tax sale or other transfer to an acquiring person based on a payment nullity shall not have effect until all statutory impositions for which the sale was made, all subsequent statutory impositions and all other governmental liens, including interest and penalties, and 10% per year interest on the statutory impositions are paid. However, these costs are not required to be paid if proof of payment of the statutory impositions or governmental liens is declared. A judgment annulling a tax sale or other transfer to an acquiring person based on a redemption nullity shall not have effect until all statutory impositions forming the basis of the initial tax sale, all subsequent statutory impositions and all governmental liens, all costs, a 5% penalty and 12% interest per year at a rate of 1% per month on all statutory impositions are paid.

Proposed law retains present law as it pertains to a judgment annulling a tax auction or other transfer based on a *payment nullity* but changes present law as it pertains to a judgment annulling a tax sale or other transfer to an acquiring person based on a *redemption nullity* by deleting the requirement that all costs be paid prior to the judgment taking effect and changing the penalty from a 5% penalty and 12% interest per year at a rate of 1% per month on all statutory impositions to a 6% penalty and non-compounding interest at a rate of 1.25% per month on all statutory impositions.

Proposed law further requires all amounts to be paid to the tax auction purchaser and within 30 days of remitting payment, the nullifying party shall file an affidavit with supporting documents evidencing payment into the suit record proving that full and final payment has been remitted to the tax auction purchaser. The judgment of nullity shall take effect when the affidavit and supporting documents are filed.

Present law provides that upon conclusion of a nullity action, the court shall either issue a preliminary order that the tax sale will be declared a nullity or render judgment dismissing the action with prejudice which shall be a final judgment for purposes of appeal. The tax sale purchaser shall be presumed to be a good faith possessor of the property. Within 15 days after rendering a judgment, the party claiming costs shall submit proof of costs by affidavit or other form of evidence. Further provides for procedure and deadlines for the court to hear a contest on costs.

Proposed law changes present law by providing that if grounds for a nullity are proven, the court shall issue an interim judgment that the tax auction is declared a nullity. The interim judgment shall be a final judgment for purposes of appeal. However, if grounds for a nullity are not proven, the court shall dismiss the nullity action with prejudice. For purposes of cost reimbursement, the tax auction purchaser shall be presumed to be a good faith possessor of the property. Proposed law further provides for procedure and deadlines for the court to hear a contest on costs which includes a party contesting the costs to file a request for a rule to show cause within 15 days after the filing an affidavit of costs into the record and a requirement that the hearing or rule to show cause on the contest of costs shall be heard within 45 days after the filing of the affidavit of costs.

Present law provides forms for tax collectors to use to notify tax notice parties of taxes due, forms for the postponement of taxes due to calamities, publication and advertisement of to debtors of the delinquency, tax sale certificates, post-sale notice, redemption certificates, and notice of delinquencies and tax sales.

Proposed law adds changes to the forms to conform with the provisions of proposed law.

Present law (R.S. 47:2271-2273) provides, in addition to all other procedures, after the expiration of the applicable redemptive period, for an acquiring person to protect himself from eviction from the tax sale property to which ownership or tax sale title has been transferred by filing a petition for monition in the district court of the parish in which the

property is located. Present law provides for requirements that the petition for monition must contain and documents that must be attached to the monition petition. Present law requires the clerk, on application of the buyer or donee, to grant monition in the name of the state and to affix the seal of the court to the petition.

Proposed law repeals present law.

Present law (R.S. 47:2274) authorizes a petitioner to file a notice of lis pendens of the monition proceeding with the recorder of mortgages of the parish in which the property is located. Further provides that a transfer, mortgage, lien, privilege, or other encumbrance filed after the filing of the notice of lis pendens shall not affect the property.

Proposed law repeals present law.

Present law (R.S. 47:2275-2277) provides for written notice and publication requirements that a petitioner filing for monition must comply in order to give all tax sale parties notice that the petitioner intends to terminate their interest in the property. Present law requires the petitioner for monition to file an affidavit stating how the tax sale parties whose interests the petitioner intends to be terminated were identified, how the addresses of each tax sale party were obtained, how the notice was sent, the results of sending the written notice, and the dates of publication. Further provides for deadlines for parties to show cause why grounds exist for a nullity.

Present law includes forms for the notice, publication of the notice, and the affidavit.

Proposed law repeals present law.

Present law (R.S. 47:2278-2280) authorizes the party obtaining the monition to apply to the court which rendered the monition to confirm the title to and full ownership in the property and confirm the sale after expiration of the applicable time periods set forth in present law. Further provides that the filing of the affidavit with the recorder of mortgages of the parish in which the property is located shall operate as a cancellation or termination of all statutory impositions due to the donor political subdivision prior to the date of the original acquisition by a tax sale purchaser of adjudicated property, all statutory impositions and all other interests, liens, and encumbrances arising prior to the original sale of adjudicated property to the acquiring person, and all interests, liens, and other encumbrances recorded against the property and listed in the affidavit.

Proposed law provides that when no opposition to the confirmation of the sale is made, the costs of the proceeding shall be paid by the party who prays for the monition. However, the petitioner shall be liable for and indemnify the recorder of mortgages and any other person relying on the cancellation, termination, or erasure by affidavit for any damages that suffer if the recorded affidavit contains materially false or incorrect statements that cause the recorder to incorrectly cancel, terminate, or erase any interest as provided in the affidavit.

Proposed law repeals present law.

(Amends R.S. 47:1998(A)(1)(b)(ii) and (2), (B)(3), (D), and (F), 2121, 2122, 2126, 2127, 2130, 2131, 2132(A)(1) and (C), 2133, 2134, 2151-2156, 2158, 2158.1, 2159, 2160-2163, 2241- 2245, 2266, 2286, 2287, 2289, 2290, and 2291; Adds R.S. 47:2266.1; -Repeals R.S. 47:2128, 2157, and 2271-2280)