

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 principles 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 tax under~~  
18 the statutory impositions pursuant to the provisions of R.S. 47:2134(B), and shall  
19 cause service of process to be made on the Louisiana Tax Commission as the officer  
20 designated by law to assess the property as provided for in R.S. 47:2134(B).  
21 However, the portion of ~~taxes~~ statutory impositions that is not in dispute shall be  
22 paid without being made 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 AUCTIONS; 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 on or after  
4 January 1, 2025.

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~~ auction and adjudicated  
20 properties, without unnecessary public expense, through clear procedures that allow  
21 interested persons to carry out the title search and notification procedures considered  
22 necessary under contemporary standards of due process to acquire merchantable title  
23 to those 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) Ensure 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) Provide 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) Require 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 or usufruct interest  
26 ~~that has not been terminated pursuant to R.S. 47:2121(C)~~ in the property at issue as  
27 shown in the conveyance and mortgage records of the appropriate parish.

1           (10) "Parallel certificates" result when two separate tax auction certificates  
2           are issued by the city and parish tax collectors in the same year as to the same  
3           property.

4           ~~(8)~~(11) "Payment nullity" means a nullity arising from payment of taxes  
5           prior to a tax ~~sale~~ auction, including payment based on dual assessment.

6           ~~(9)~~(12) "Political subdivision" means any of the following to the extent it has  
7           the power to levy ~~ad valorem taxes~~ statutory impositions and conduct tax ~~sales~~  
8           auctions for failure to pay ~~ad valorem taxes~~ statutory impositions:

9           (a) The state.

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

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

14           ~~(10)~~(13) "Redemption nullity" means the right of a person to annul a tax ~~sale~~  
15           auction in accordance with R.S. 47:2286 because he was not duly notified at least six  
16           months before the termination of the redemptive period.

17           ~~(11)~~(14) "Redemptive period" or "redemption period" means the period in  
18           which a person may redeem ~~property~~ a tax auction certificate as provided in ~~the~~  
19           ~~Louisiana Constitution~~ R.S. 47:2241.

20           (15) "Redemption price" means the amount calculated pursuant to R.S.  
21           47:2243 that is required to be paid in order to redeem a tax auction certificate.

22           ~~(12)~~(16) "Send" means either of the following:

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

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

1           ~~(13)~~(17) "Signed" includes using any symbol executed or adopted with  
2 present intention to adopt or accept a writing in tangible form.

3           ~~(14)~~(18) "Statutory imposition" means ad valorem taxes and any imposition  
4 in addition to ad valorem taxes that are included on the tax bill sent to the tax debtor.

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

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

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

11           ~~(15)~~(22) "Tax debtor" means, as of the date of the assessor's determination,  
12 the person listed on the tax roll in accordance with R.S. 47:2126.

13           ~~(16)~~(23) "Tax notice party" means, as of the date of the assessor's  
14 determination, the tax debtor and any person requesting notice pursuant to R.S.  
15 47:2159.

16           ~~(17)~~(24) "Tax sale" means the sale or adjudication of tax sale title to property  
17 pursuant to R.S. 47:2154 and 2196 under prior law.

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

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

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

3           (21)(27) "Tax sale purchaser" means the purchaser of tax sale property, his  
4           successors, and assigns person or entity, their successors and assigns who purchased  
5           the tax sale property at a tax sale conducted after January 1, 2009, but before January  
6           1, 2025.

7           (22)(28) "Tax sale title" means the set of rights acquired by a tax sale  
8           purchaser ~~or, in the case of adjudicated property, on the applicable political~~  
9           ~~subdivision, pursuant to this Chapter,~~ his successors and assigns pursuant to the law  
10           in effect after January 1, 2009, but before January 1, 2025.

11           (23)(29) "Written notice", "notice", "written", or "writing" means  
12           information that is inscribed on a tangible medium or which is stored in an electronic  
13           or other medium and is retrievable in perceivable form.

14   \*     \*     \*

15           §2126. Duty of assessors; single assessment; exception

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

1 §2127. Time for payment; interest; notification

2 A. Time for Payment. ~~Taxes assessed shall be due in that calendar year~~  
3 Statutory impositions may be paid as soon as the tax roll is delivered to the tax  
4 collector; and, except as otherwise provided by law, they shall be paid on or before  
5 no later than December thirty-first in each respective year. If statutory impositions  
6 are not paid by that date they shall be considered delinquent the following day.

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

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

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

24 E. Notification. As soon as practical following the sending of the tax roll to  
25 the tax collector as required by Subsection A of this Section, the tax collector shall  
26 use reasonable efforts to send each tax notice party written notice by United States  
27 mail of ~~taxes~~ statutory impositions due, ~~at the address listed for each tax debtor on~~  
28 ~~each tax roll.~~ The written notice shall be sent to each tax debtor at the address listed  
29 on the tax roll and to each other tax notice party at the address given in the request

1        for notice. The written notice shall disclose the total amount of ~~taxes~~ statutory  
2        impositions due by the tax debtor for the current year, the ward in which the property  
3        is located, and the number of the assessment. The written notice shall request the tax  
4        debtor to return the written notice to the tax collector with remittance, ~~and shall~~  
5        ~~remind~~ The notice shall inform the tax debtor of the date ~~that taxes become~~  
6        ~~delinquent following issuance of the notice and that interest will accrue on the taxes~~  
7        ~~from and after the date the taxes become delinquent. Interest shall accrue at the rate~~  
8        ~~prescribed by law, which rate, or a brief description of the manner in which the rate~~  
9        ~~is calculated, shall be stated in the written notice~~ that statutory impositions must be  
10       paid, that interest will accrue on the statutory impositions at the rate of one percent  
11       per month on a non-compounding basis from the delinquency date, and that a five  
12       percent penalty will be added to the statutory impositions if the statutory impositions  
13       remain unpaid and a tax auction occurs. The tax notice shall also indicate if there  
14       was a prior unredeemed tax sale or tax auction in connection with the immovable  
15       property under the tax collector's authority. The tax collector may also notify any  
16       other tax ~~sale~~ auction party but shall not be obligated to do so. The written notice  
17       shall be deemed 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 <del>Taxes</del> <u>Statutory</u>	
<u>Impositions for Current Year</u>	

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

4        DELINQUENCY DATE                      (THE OBLIGATION TO PAY STATUTORY  
5        IMPOSITIONS SHALL BE DELINQUENT ON THIS DATE)

6        NOTE: INTEREST AT THE RATE OF ONE PERCENT PER MONTH ON A  
7        NON-COMPOUNDING BASIS WILL BE ADDED FROM THE DELINQUENCY  
8        DATE AND A FIVE PERCENT PENALTY WILL BE ADDED IF THE  
9        STATUTORY IMPOSITIONS REMAIN UNPAID AND A TAX AUCTION  
10       OCCURS

Property Address
<u>Assessment No.</u>
Legal Description

14       PLEASE REMIT BY [DATE]

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

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

20       [ ] INDICATE IF APPLICABLE: According to our records, the property for which  
21       these statutory impositions are due has previously been sold at a tax sale or tax

1 auction, or tax sale title or a tax auction certificate has previously been issued by this  
2 office. You should immediately take steps to remedy this threat to your ownership.  
3 You may have a right of redemption if timely exercised.

4 -----

5 Please fold and tear along perforated line.

6 [YEAR] PROPERTY TAX NOTICE

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

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

9 Make check payable to: \_\_\_\_\_

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

18 [Name & Address of Tax Collector]

19 (Tax records cannot be changed without instructions from the respective  
20 parish tax assessor)

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

22 [\_\_\_\_\_]

23 These taxes paid by: \_\_\_\_\_

24 \* \* \*

25 §2130. Public calamity; postponement of ad valorem tax payments

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

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



1           ~~(a) The state.~~

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

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

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

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

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

18                 (1) An emergency has been declared.

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

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

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

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

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

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

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

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

22 STATE OF LOUISIANA \_\_\_\_\_

23 PARISH OF \_\_\_\_\_

24 APPLICATION FOR POSTPONEMENT OF ~~AD VALOREM TAXES~~  
25 STATUTORY IMPOSITIONS

26 BEFORE ME, the undersigned authority personally appeared \_\_\_\_\_, a tax  
27 debtor, who requests postponement of payment of ~~ad valorem taxes~~ statutory  
28 impositions pursuant to the provisions of R.S. 47:2106 for the following property:

29 \_\_\_\_\_



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           ~~I.~~ 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~~ statutory impositions 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~~ auctions

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~~ tax-recipient  
28 body or the tax collector to timely remit ~~such~~ monies shall cause interest at the legal

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



1 rate to 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 or other statutory impositions 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 impositions or the enforcement of a provision of the tax law and seeking

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

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

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

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

27 (2) If the taxpayer prevails, the officer or officers shall refund such amount  
28 to the taxpayer with interest at the actual rate earned on the money paid under protest  
29 in the escrow account during the period from the date such funds were received by  
30 the officer or officers to the date of the refund. If the taxpayer does not prevail, the

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

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

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

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

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

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

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

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

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

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

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

25 \* \* \*

26 §2151. Transfer after tax roll delivered

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

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	"Year	Ward	Sect.	Ass. #	Property #	Notice #
---	-------	------	-------	--------	------------	----------

2	*****PLEASE NOTE*****			[NAME OF POLITICAL SUBDIVISION]		
---	-----------------------	--	--	------------------------------------	--	--

3 \*By law your taxes are delinquent after  
 4 December thirty-first. The law requires  
 5 interest be charged as follows: A flat rate  
 6 of one percent (1%) per month on a non-  
 7 compounding basis delinquent ~~ad~~  
 8 valorem taxes statutory impositions.

9 \*If monies for payment of ~~taxes~~  
 10 statutory impositions are in escrow,  
 11 please forward tax notice to your  
 12 mortgage company.

13 \*If a receipt is requested, enclose a self-  
 14 addressed stamped envelope along with  
 15 your payment.

16 \*Please notify the sheriff's office or the  
 17 assessor's office with all address  
 18 changes.

19 \*For questions about assessed value or  
 20 millages contact:  
 21 Assessor's Office:  
 22 Property Tax Dept:

23 \*Payment may be made online at

24  
 25 \*[DATE OF NOTICE]. If ad valorem  
 26 taxes together with other statutory  
 27 impositions are not paid in full within  
 28 twenty days after this date, the political  
 29 subdivision will proceed to ~~sell tax sale~~  
 30 title to the property auction the  
 31 delinquent obligation for payment of  
 32 taxes and other statutory impositions and  
 33 the lien and privilege securing it at [list  
 34 location of the tax ~~sale~~ auction  
 35 beginning on [list first day of ~~sale~~  
 36 auction] and will issue in favor of the tax  
 37 auction purchaser a tax auction  
 38 certificate. The auction certificate shall  
 39 be prima facie evidence of the validity of  
 40 the delinquent obligation, the lien and  
 41 privilege, and the assignment to the tax  
 42 auction purchaser. You will have the  
 43 right to pay the amounts due until the  
 44 day before the actual ~~sale~~ auction. If a  
 45 tax ~~sale~~ title to the property is sold  
 46 auction occurs, you will have three years  
 47 [~~or other applicable redemptive period~~]  
 48 from the date of the ~~filing~~ recording of  
 49 the tax ~~sale~~ auction certificate in the  
 50 parish mortgage records in which to  
 51 redeem the ~~property~~ tax auction

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

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

21	Total Assessed	Millages	Homestead	Taxes and	Assessment
22	Value Tax		Exemption	other	Information
23	Distributions			Statutory	
				Impositions	
				Due	
24	[add taxing			[add amount	Total Assessed Value
25	districts]			of tax due	
				each district]	
					Property Description
26	Total Statutory				
27	Impositions				
28	Due				
29	Interest				
30	Costs				
31	Total				

32	[Name of Tax Collector and Address]				
33	Total Statutory Impositions Due				
34	Interest				
35	Cost				
36	Total				

37	[Tax Collector Name]				
38	YEAR	WARD	SECT	ASS.#	PROPERTY NOTICE #

39 Name of Tax Debtor  
 40 [address]  
 41 Make checks payable to: [Tax Collector Name]  
 42 Mail this portion of tax bill and payment to: [address]"

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 percent (1%) per month on a non-  
9 compounding basis until paid and all costs. The names of ~~said~~ the delinquent tax  
10 debtors, the amount of statutory impositions due, including any due for prior years,  
11 and the immovable property assessed to each ~~to be offered for sale~~ for which a tax  
12 auction certificate will be issued are as follows: (Insert names of delinquent tax  
13 debtors in alphabetical order, the amount of statutory impositions due, including any  
14 due for prior years on each specific piece of property, and the description of each  
15 specific piece of immovable property ~~to be offered for sale~~ for which a tax auction  
16 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 percent (1%) per month on a non-compounding basis computed on the

1 statutory impositions until redeemed, a five percent (5%) penalty, and costs  
2 reimbursable to the tax auction purchaser as provided by law. The redemption  
3 payment shall also include the amount of any subsequent parish or municipal  
4 statutory impositions paid by the tax auction purchaser, together with interest  
5 computed on the statutory impositions at the rate of one percent (1%) per month on  
6 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~~ being auctioned 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. No judgment annulling a



1 tax sale or tax auction shall have effect until the price and all statutory impositions  
2 and costs are paid; however, this shall not apply to sales annulled because the taxes  
3 were paid prior to the date of the sale. ~~When advertisements are required to be made~~  
4 ~~in relation to the sale of property for unpaid taxes, the advertisements shall be made~~  
5 ~~in the English language only.~~

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

27 (6) Except as otherwise provided in this Subpart, the tax sale auction shall  
28 be conducted in the manner provided by law for judicial sales. This provision shall  
29 not be construed to prohibit the tax collector from conducting the tax sale by using

1 an online or electronic bidding process consistent with the law governing judicial  
2 sales.

3 ~~(7) Except as otherwise provided in this Subpart, the tax sale shall be~~  
4 ~~conducted in the manner provided by law for judicial sales. The tax collector may~~  
5 ~~require all registered tax sale participants to provide a deposit, not to exceed one~~  
6 ~~thousand dollars, prior to the commencement of the tax sale. If a deposit is required,~~  
7 ~~the deposit of the winning bidder shall be applied toward the sale price at the time~~  
8 ~~of purchase. A deposit from a non-winning bidder shall be returned or refunded to~~  
9 ~~the depositor within fourteen days of the close of the sale. The deposit shall be made~~  
10 ~~in a form approved by the tax collector.~~

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

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

20 D. The failure of the tax collector to provide notice or to properly advertise  
21 the tax auction as required pursuant to this Section shall not be a basis to nullify the  
22 tax auction pursuant to the provisions of R.S. 47:2286.

23 §2154. ~~Tax sales; time of sale;~~ auctions; timing and price

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

1           B. The tax ~~sale~~ auction shall be conducted on any weekday within the legal  
2 hours for judicial sales, with bidding opening not earlier than 8:00 a.m. and closing  
3 no later than 8:00 p.m. If a tax ~~sale~~ auction is conducted by using an online or  
4 electronic bidding process that is conducted over the course of multiple days, bids  
5 may be placed on any day at any time on any ~~sale~~ auction property upon which  
6 bidding has not closed, provided that all ~~sales of property close~~ bidding closes on a  
7 weekday within the legal hours for sale as prescribed in this Subsection.

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

15           (2) The first auction participant to place the bid in time wins the bid. In the  
16 case of online sales, bids shall be placed by individuals and shall not be automated  
17 and placed by an automated computer program.

18           D. The tax collector shall file in the mortgage records of the parish in which  
19 the property is situated a tax auction certificate in favor of the winning bidder. The  
20 tax collector shall deliver a recorded copy of the tax auction certificate to the  
21 winning bidder. The tax auction certificate shall be prima facie evidence of the  
22 validity of the delinquent obligation, the lien and privilege, the auction, and the  
23 assignment to the winning bidder.

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



1 City of \_\_\_\_\_

2 To: \_\_\_\_\_

3 BE IT KNOWN AND REMEMBERED, that, I, [Name of tax collector], Tax  
4 Collector in and for the [Name of political subdivision], in the name of the [name of  
5 political subdivision], and by virtue of the authority in me vested by the constitution  
6 and laws of the State of Louisiana and in pursuance of the requirements of those  
7 laws, having mailed and published the notice required by law and having strictly  
8 complied with each and every requirement of the laws relating to delinquent taxes  
9 ~~and tax debtors and to seizures, advertisements, and sale of tax sale title to the~~  
10 ~~property in full, did in the manner prescribed by law, advertise and list in [name of~~  
11 ~~appropriate journal for legal notices] the property to be sold for delinquent property~~  
12 ~~taxes with interest and costs for the year(s) of \_\_\_\_\_ in the [place of sale] on~~  
13 ~~[dates of publication], beginning at ten o'clock A.M., giving notice in the issues of~~  
14 ~~the newspaper and in said list as advertised the following described immovable~~  
15 ~~property appearing in the name of \_\_\_\_\_ statutory impositions,~~  
16 did sell by public auction the delinquent obligation and the lien and privilege  
17 securing it, evidenced by this tax auction certificate for the property described below.

18 To-wit:

19	Ward _____ Section No. _____	Taxes \$ _____
20	Assessment No. _____	Interest _____
21		Penalties _____
22		Costs _____
23		Total _____

24 Property description: \_\_\_\_\_

25 And, ~~on said [date], after beginning but not completing said list, I continued~~  
26 ~~the same within legal hours each succeeding legal day offering tax sale title to said~~  
27 ~~property for sale at public auction in the manner required by said laws and the whole~~  
28 ~~or the undivided interest of the tax debtor therein being the smallest amount of said~~  
29 ~~property that any bidder would buy and pay the taxes and costs, and [Name of~~

1 Purchaser] being the winning bidder, and having complied with the terms of ~~sale,~~  
2 ~~became the purchaser of tax sale title to the whole of the property or the undivided~~  
3 ~~interest of the tax debtor therein~~ auction, is issued a tax auction certificate for the  
4 property, which shall be prima facie evidence of the validity of the delinquent  
5 obligation, the lien and privilege securing it, the auction, and the assignment to  
6 [Name of Purchaser]. This tax auction certificate entitles him or his successors or  
7 assigns to be paid the total amount of the delinquent statutory impositions, interest  
8 from the delinquency date at the rate of one percent (1%) per month, on a  
9 non-compounding basis, all costs, and a five percent (5%) penalty computed on the  
10 statutory impositions. He or his successors or assigns shall also be entitled to  
11 amounts paid by the tax auction purchaser subsequent to the auction as provided by  
12 law.

13 NOW, THEREFORE, all the formalities of the law having been complied  
14 with, I [Name of Tax Collector], Tax Collector for said [Name of Political  
15 Subdivision], by virtue of the authority in me vested by the laws of the State of  
16 Louisiana do by these presents ~~sell~~ issue and transfer unto [Name and Address of  
17 Purchaser], ~~tax sale title to property or the undivided interest of the tax debtor therein~~  
18 ~~last above described~~ this tax auction certificate to the above-described property with  
19 all the improvements thereon. The tax debtor or any person interested personally or  
20 as heir, legatee, creditor, or otherwise, shall have the right to redeem the property tax  
21 auction certificate for the period of three years [for other redemptive period] from the  
22 date of ~~filing~~ recording of this tax ~~sale~~ auction certificate in the parish mortgage  
23 records. The redemption may take place by paying the price ~~given including costs~~  
24 and five percent penalty thereon with interest at the rate of one percent per month  
25 until the redemption paid at auction together with costs, interest computed on the  
26 delinquent statutory impositions at the rate of one percent (1%) per month on a  
27 non-compounding basis, and a five percent (5%) penalty in accordance with R.S.  
28 47:2127, and any amounts paid by the tax auction purchaser subsequent to the  
29 auction as provided by law, plus applicable penalties and interest.



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

7           §2156. ~~Post-sale~~ Post-auction notice

8           A. ~~Within the applicable~~ At least six months prior to the redemptive period  
 9           expiring, the tax sale auction purchaser may shall send a written notice to any or all  
 10          tax ~~sale~~ auction parties notifying the parties of the ~~sale~~ auction. The notice shall  
 11          provide full and accurate information necessary to contact the tax ~~sale~~ auction  
 12          purchaser, including the name, physical address, and telephone number of the  
 13          purchaser. It shall be accompanied by a copy of the tax ~~sale~~ auction certificate  
 14          received by the tax ~~sale~~ auction purchaser ~~under~~ pursuant to the provisions of this  
 15          Part ~~and copies of the documents that the purchaser received with that sale~~. The  
 16          notice shall inform the tax ~~sale~~ auction parties that the failure to redeem the property  
 17          prior to the expiration of the applicable redemptive period will terminate the right to  
 18          redeem the property, and the purchaser will have the right to ~~seek confirmation of~~  
 19          ~~the tax title and take actual possession of the property~~ obtain judgment foreclosing  
 20          on the lien and privilege evidenced by the tax auction certificate and ordering the  
 21          sale and seizure of the property to satisfy the debt. The notice shall be sufficient if  
 22          it is in the form set forth in Subsection B of this Section.

23          B.(1)(a) For each property for which tax ~~sale title~~ auction certificate was sold  
 24          at tax ~~sale~~ auction to a tax ~~sale~~ auction purchaser, each tax collector shall, within  
 25          thirty days of the filing of the tax ~~sale~~ auction certificate; or as soon as practical  
 26          thereafter, provide written notice to the following persons that a ~~tax sale title~~ auction  
 27          certificate to the property has been sold at the tax sale auction. The notice shall be  
 28          sent by postage prepaid United States mail to each ~~tax notice party and each tax sale~~  
 29          tax auction party whose interest would be shown on a thirty-year mortgage certificate



1 in the name of the tax debtor and whose interest was filed prior to the filing of the  
 2 tax ~~sale~~ auction certificate. Failure of the tax collector to send notice as required in  
 3 this Subsection shall not result in an automatic redemption nullity as the post-auction  
 4 notice may be supplied by the tax auction purchaser.

5 (b) ~~For each property which tax sale title was sold at tax sale to a tax sale~~  
 6 ~~purchaser, the tax collector shall within ninety days of the expiration of the~~  
 7 ~~redemptive period provide written notice to each tax notice party that tax sale title~~  
 8 ~~to the property has been sold at tax sale. The notice shall be sent by first class mail.~~  
 9 The notice shall be sufficient if it is in the form set forth in Paragraph (2) of this  
 10 Subsection.

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

16 "[Date]

17 [Name Tax Debtor]

18 RE: Assessment/Parcel/Property No. \_\_\_\_\_

19 Ward \_\_\_\_ Section No. \_\_\_\_ Assessment No. \_\_\_\_\_

20 Subd. \_\_\_\_\_ Lot \_\_\_\_\_

21 Abbreviated Legal Description: \_\_\_\_\_

22 Dear Sir/Madam,

23 UNLESS YOU ACT, YOU MAY LOSE YOUR PROPERTY

24 This is an important notice. Please read it carefully. We are writing to inform you  
 25 that the property taxes for the ~~above noted~~ above-noted property were not paid, and  
 26 a tax ~~sale title~~ auction certificate as to the property was sold to a ~~tax sale purchaser~~  
 27 [name of tax auction purchaser]  
 28 for delinquent taxes for the year(s) \_\_\_\_\_. You may redeem this property  
 29 certificate within three years ~~[or other applicable redemptive period]~~ from

1 \_\_\_\_\_ by paying to the [name of tax collector] ~~the following amount~~  
 2 ~~due stated in or enclosed with this document~~ the redemption price which shall  
 3 include delinquent statutory impositions, interest, costs, a 5% penalty in accordance  
 4 with R.S. 47:2127, and other amounts provided by law. The redemptive period will  
 5 expire \_\_\_\_\_. ~~Under some circumstances, the third party buyer may be entitled~~  
 6 ~~to take actual possession and full ownership of the property after this time.~~

7 After the expiration of the redemptive period, ~~the property cannot be~~  
 8 ~~redeemed.~~ Continued possession of the property does not extend the redemptive  
 9 ~~period~~ tax auction purchaser may proceed with a lien foreclosure lawsuit and may  
 10 force the property to Sheriff's sale.

11 Please contact the [name of tax collector] to obtain the total amount due to  
 12 redeem this debt. Note: the total amount due will increase monthly. ~~If if~~ you believe  
 13 that you received this notice in error, have sold or transferred this property, or for  
 14 further information and assistance please contact the sender of this notice.

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

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

22 [~~Enclose or list the amount of statutory impositions due~~]<sup>11</sup>

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

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

4 "[Date]

5 [Name of Tax Debtor]

6 RE: ~~Property No.~~ \_\_\_\_\_

7 Ward \_\_\_\_ Section No. \_\_\_\_ Assessment No. \_\_\_\_\_

8 Subd. \_\_\_\_\_ Lot \_\_\_\_\_

9 Dear Sir/Madam,

10 ~~This is an important notice. Please read it carefully. We are writing to inform you~~  
11 ~~that the property taxes for the above noted property were not paid, and tax sale title~~  
12 ~~to the property was sold to [name of political subdivision] for delinquent taxes for~~  
13 ~~the year(s) \_\_\_\_\_. You may redeem this property within three years [or other~~  
14 ~~applicable redemptive period] from \_\_\_\_\_ by paying to the [name~~  
15 ~~of tax collector] the amount due stated in or enclosed with this document. The~~  
16 ~~redemptive period will expire \_\_\_\_\_. Under some circumstances, the [name of~~  
17 ~~political subdivision] may be entitled to take actual possession and full ownership~~  
18 ~~of the property or otherwise sell a full ownership interest in the property. After the~~  
19 ~~expiration of the redemptive period, your rights to redeem may be limited.~~  
20 ~~Continued possession of the property does not extend the redemptive period.~~

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

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

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

26 ~~This notice concerns only the property described in the "regarding" portion of this~~  
27 ~~letter; the address of that property may or may not be the same as the mailing address~~  
28 ~~of this notice. Please contact our office if you feel that you received this notice in~~

1 error. ~~The taxes are now assessed in the name of the tax sale purchaser, but will~~  
2 ~~continue to be due as in the past.~~

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

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

7 C. When the notices are sent pursuant to this Section, the tax auction  
8 purchaser shall submit an affidavit of costs and fees to the tax collector attesting to  
9 the costs incurred including title research fees, postage, and administrative fees,  
10 which shall not exceed five hundred dollars. Upon receipt of the affidavit of costs,  
11 the tax collector shall include the sworn costs in the redemption price. If not timely  
12 redeemed, the costs incurred by the tax auction purchaser in providing notice in  
13 accordance with the provisions of this Section shall be owed and reimbursable to the  
14 tax auction purchaser in the foreclosure judgment obtained pursuant to R.S. 47:2266.

15 \* \* \*

16 §2158. Writ of possession, peaceful possession, and reimbursement of costs to the  
17 tax auction purchaser

18 A.(1) When necessary to comply with ~~an~~ a notice or order of a political  
19 subdivision for the purpose of enforcing property standards, upon ~~the~~ presentation  
20 of the notice or order and a certified copy of a tax ~~sale~~ auction certificate for  
21 ~~immovables~~ to a ~~judge~~ of a court of competent jurisdiction, ~~(~~ which shall be  
22 determined by the value of the immovables described and not the amount of the  
23 taxes), the ~~judge court~~ shall grant an ex parte ~~an~~ order of seizure and possession,  
24 commanding the sheriff to seize the property and place the tax auction purchaser in  
25 actual possession.

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

27 (3) When the property is vacant or abandoned and the tax auction purchaser  
28 is in possession of a notice or order from a political subdivision advising of property  
29 standards violations, the tax auction purchaser may take actual peaceful possession

1 of the property without ~~the~~ a court order ~~with~~ and without the consent or  
2 acquiescence of the tax debtor or otherwise, provided no force or violence is used.

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

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

8 B.(1) The tax auction purchaser shall have a privilege on the immovable  
9 property for the costs of complying with the notice or order of the political  
10 subdivision regardless of whether possession is obtained through court order or  
11 peaceful possession.

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

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

27 §2158.1. Prohibition of certain actions; exceptions

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

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

6           (2) An acquiring person who violates the provisions of this Section shall be  
 7 subject to a penalty of five percent of the price paid by the acquiring person for the  
 8 tax title auction certificate and five percent of any amounts paid by the tax debtor  
 9 who is the owner of and who is residing in the tax ~~sale~~ auction property for rental or  
 10 lease payments. The penalty shall accrue from the time the acquiring person took  
 11 possession of the property until the time the property is redeemed.

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

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

20 §2159. Request for notice

21           A. Any person may request that all notices that are sent to a tax debtor also  
 22 be sent to the requesting person by sending a written notice to the appropriate tax  
 23 collector listing the name of the tax debtor, a legal description of the property, and  
 24 the address to which the notice is to be sent. The person requesting notice shall also  
 25 pay a reasonable sum not to exceed twenty dollars to the tax collector to defray the  
 26 cost of providing the notice. A mortgage holder who has requested notice and paid  
 27 the fee shall receive notices until such time that the tax collector receives notice of  
 28 the cancellation of the mortgage inscription.

1            B. Upon request, the tax collector shall inform the tax auction purchaser of  
2            any person or entity requesting notice in accordance with the provisions of this  
3            Section.

4            §2160. ~~Tax sale title~~ auction lien; effect on other statutory impositions

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

8            §2161. ~~Tax sale title; payment of taxes by purchaser; improvements by tax sale~~  
9            ~~purchaser~~ Subsequent statutory impositions

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

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

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

1            C.(1) Notwithstanding any other provision of law to the contrary, in the city  
 2            of New Orleans, if a tax sale purchaser has made improvements to abandoned or  
 3            blighted property, as defined in R.S. 19:136.1, in order to bring the property into  
 4            compliance with one or more municipal code ordinances prior to the property being  
 5            redeemed, the person redeeming the property shall reimburse the tax sale purchaser  
 6            for the costs of improvements required to bring the property into compliance with  
 7            any such ordinances. The maximum amount of reimbursement for improvements  
 8            shall be fifteen hundred dollars for abandoned property and three thousand dollars  
 9            for blighted property. The maximum amount shall be per property per year.

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

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

18            §2162. Purchase by tax collectors and assessors at tax ~~sale~~ auction forbidden

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

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



1 tax debtor and disgorge any profits he has made, either directly or indirectly, to the  
2 tax debtor.

3 §2163. Purchase by co-owners

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

8 \* \* \*

9 §2241. Redemptive period preemptive

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

14 §2242. Person entitled to redeem

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

17 §2243. Redemption payments

18 A. Redemptions shall be made through the tax collector of the appropriate  
19 political subdivision, or in the case of properties adjudicated to the state for tax years  
20 1880 through 1973, redemptions shall be made through the register of the state land  
21 office.

22 B.(1) The redemption payment must be timely made pursuant to R.S.  
23 47:2241 and Payment shall include the following amounts:

24 (a) The amount paid at auction.

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

1           (ii) For purposes of this Subsection, a tax auction purchaser who has  
2           redeemed another outstanding tax auction certificate on the property shall be deemed  
3           to have paid the statutory impositions for which the tax auction certificate was  
4           issued.

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

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

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

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

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

16          E. Upon collecting payment, the tax collector shall promptly remit the  
17          redemption payment to the tax ~~sale~~ auction purchaser; the register shall promptly  
18          deposit the redemption payment in the state treasury.

19          §2244. Additional payments to political subdivision

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

1 §2245. Redemption certificate

2 Upon payment of ~~the redemption costs~~ all amounts due pursuant to the  
3 provisions of R.S. 47:2243 and 2244, the tax collector shall, within thirty days of  
4 receiving payment, remit payment to the tax auction purchaser and issue a  
5 redemption certificate in the name of the tax debtor, ~~and file the~~ The tax collector  
6 shall record the redemption certificate in the appropriate conveyance records parish's  
7 mortgage records. When a redemption certificate is issued by the register of the state  
8 land office pursuant to this Subpart, the person redeeming the property shall file the  
9 redemption certificate in the appropriate conveyance records of the parish wherein  
10 the property is located. The redemption certificate shall be sufficient if it is in the  
11 following form:

12 "CERTIFICATE OF REDEMPTION

13 STATE OF LOUISIANA

14 PARISH OF \_\_\_\_\_

15 CITY OF \_\_\_\_\_

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

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

1 DONE AND SIGNED at my office in \_\_\_\_\_, Louisiana this  
2 \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

3 ATTEST:

4 \_\_\_\_\_

5 Printed Name: \_\_\_\_\_ [Name of tax collector] and Ex Officio

6 Tax Collector

7 \_\_\_\_\_

8 Printed Name: \_\_\_\_\_ "

9 \* \* \*

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

11 ON TAX AUCTION CERTIFICATES

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

13 §2266. Procedure to ~~quiet tax titles~~ foreclose on tax auction certificates

14 A.(1) After expiration of the three-year redemptive period, ~~an acquiring~~  
15 ~~person~~ a redemption is no longer available. After the redemptive period expires,  
16 unless settlement has been reached, the tax auction purchaser may institute an  
17 ordinary proceeding against the tax ~~sale~~ auction parties ~~whose interests the petitioner~~  
18 ~~seeks to be terminated~~ to foreclose upon the lien and privilege evidenced by the tax  
19 auction certificate.

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

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

1           (2)(a) The petition shall advise that the delinquent obligation and the lien and  
2           privilege evidenced by the tax auction certificate will be confirmed by judgment of  
3           the court, which may thereafter be executed by seizure and sale of the property  
4           unless a proceeding to annul is instituted within six months after the date of service  
5           of the petition and citation. If settlement is reached with the tax auction purchaser,  
6           the parties may agree not to proceed with the judicial sale of the property.

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

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

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

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

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

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

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

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

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

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

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

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

1           ~~B. In all cases when tax titles have been quieted by prescription of five years~~  
2           ~~under the provisions of Article VII, Section 25 of the Louisiana Constitution, the~~  
3           ~~purchaser, donee, or his heirs or assigns may, either obtain a judgment of the court~~  
4           ~~confirming the title by suit in the manner and form in Subsection A of this Section,~~  
5           ~~except that the delay for answer shall be ten days instead of six months, provided that~~  
6           ~~the failure to bring suit shall in no manner affect such prescriptive titles.~~

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

14          E. The judgment shall order the seizure and sale of the tax auction property  
15          in accordance with the procedures provided for in R.S. 47:2266.1.  
16          §2266.1. Execution of judgment; seizure and sale of the property

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

20          B. A judicial sale for the execution of a judgment rendered pursuant to R.S.  
21          47:2266 shall be subject to the following rules:

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

23                  (2)(a) The minimum bid shall be entered on behalf of the tax auction  
24          purchaser for the amount of the delinquent obligation as established in the judgment,  
25          plus statutory interest at the rate of one percent per month, non-compounding, as of  
26          the date of the sale, plus the sheriff's fees and court costs. The minimum bid shall  
27          also include any subsequent ad valorem taxes paid by the tax auction purchaser after  
28          entry of judgment but prior to the seizure and sale of the property.





1 §2286. Actions to annul

2 A. No tax ~~sale~~ auction shall be set aside except for a payment nullity,  
3 redemption nullity, or a nullity ~~under~~ pursuant to R.S. 47:2162, all of which are  
4 relative nullities. The action shall be brought in the district court of the parish in  
5 which the property is located. In addition, the action may be brought as a  
6 reconventional demand or an intervention in ~~an action to quiet title under a~~  
7 proceeding to foreclose a tax auction certificate pursuant to the provisions of R.S.  
8 47:2266 or as an intervention in a motion proceeding under R.S. 47:2271 through  
9 2280.

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

12 §2287. Time in which to file an action for nullity; defenses

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

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

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

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

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

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

1 C. ~~When a nullity is asserted as a reconventional demand in a quiet title~~  
2 ~~action or as an intervention in a quiet title action or motion proceeding, the nullity~~  
3 ~~shall be asserted within the time specified for a reconventional demand or~~  
4 ~~intervention in the action or proceeding. A redemption or payment of a nullity claim~~  
5 ~~is a personal claim that can only be brought on behalf of oneself and may not be~~  
6 ~~raised on behalf of another tax auction party.~~

7 D. ~~To the extent the interest of the person asserting a nullity has not been~~  
8 ~~terminated, or if the property remains subject to the interest pursuant to this Chapter,~~  
9 ~~including without limitation R.S. 47:2121(C)(2) or other applicable law, such fact~~  
10 ~~shall be an absolute defense to the action of nullity.~~

11 \* \* \*

12 §2289. Effect of judgment

13 A. A judgment based on a payment nullity ~~not only reinstates the interest of~~  
14 ~~the tax debtor, or person claiming ownership through the tax debtor in the property,~~  
15 ~~but also reinstates all interests in the property otherwise terminated, released,~~  
16 ~~canceled, or erased pursuant to this Chapter, to the extent the interest has not~~  
17 ~~otherwise terminated pursuant to its terms or by operation of law.~~

18 B. ~~Other than as to the tax debtor, or a person claiming ownership through~~  
19 ~~the tax debtor, a A judgment for a redemption nullity reinstates the interest of the~~  
20 ~~person claiming the nullity, to the extent the interest has not otherwise terminated~~  
21 ~~pursuant to its terms or by operation of law. A judgment based on a redemption~~  
22 ~~nullity as to the tax debtor, or a person claiming ownership through the tax debtor,~~  
23 ~~reinstates all interests in the property otherwise terminated, released, canceled, or~~  
24 ~~erased pursuant to this Chapter, to the extent the interest has not otherwise~~  
25 ~~terminated pursuant to its terms or by operation of law.~~

26 §2290. Suspensive conditions to effectiveness of judgment

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

1 (a) All statutory impositions for which the ~~sale~~ tax auction or adjudication  
2 was made.

3 (b) All subsequent statutory impositions and all other governmental liens,  
4 including interest and penalties.

5 (c) Ten percent per annum interest on the statutory impositions.

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

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

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

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

18 (c) ~~All costs~~.

19 ~~(d)~~ A five percent penalty and ~~twelve percent per annum~~ non-compounding  
20 interest at a rate of one percent per month on all statutory impositions.

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

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

1 remitted to the tax auction purchaser. The judgment of nullity shall take effect when  
2 the affidavit and supporting documents are filed.

3 §2291. Trial; judgment; costs; improvements

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

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

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

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

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

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

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

28 (4) Any party contesting the costs shall file a request for a rule to show cause  
29 within fifteen days after the filing of the proof affidavit of costs, and the contest into

1 the record. The failure of any party to timely request a hearing or rule to show cause  
2 pursuant to the provisions of this Paragraph shall result in that party's waiver of any  
3 objection to the costs outlined in the tax auction purchaser's affidavit.

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

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

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

22 ~~(2) D. After payment has been made, the party in whose favor judgment has~~  
23 ~~been rendered may apply for an ex parte order stating that the required payments~~  
24 ~~have been made. The application shall be verified and shall state, or an affidavit~~  
25 ~~accompanying the application shall state, the amount and method of payment, that~~  
26 ~~the payment was made to the party against whom the judgment has been rendered,~~  
27 ~~and that a request for dismissal under Subsection C of this Section has not been filed.~~  
28 If payment is timely remitted by the nullifying party, evidence of timely payment

1        shall be submitted to the court in accordance with the provisions of R.S.  
 2        47:2290(B)(2) and the lawsuit shall be concluded, subject to any pending appeals.  
 3        Section 2. R.S. 47:2128 and 2157 and Subpart B of Part VI of Chapter 5 of Subtitle  
 4        III of Title 47 of the Louisiana Revised Statutes of 1950, comprised of R.S. 47:2271 through  
 5        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 Reengrossed

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 rolls 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. 15<sup>th</sup> 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 seizure and sale 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% 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 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 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% per month on a non-compounding basis from the delinquency date, and that a 5% 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 under the tax collector's authority.

Present law prohibits a tax sale after three years from Dec. 31<sup>st</sup> 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.

Present law prohibits a tax sale from being set aside or annulled for any error in a description or measurement of the assessed property in the name of the tax debtor, provided the property can be reasonably identified. Further provides that when advertisements are required to be made for the sale of property for unpaid taxes that the advertisements shall only be in English.

Proposed law retains present law regarding the setting aside of a tax sale but repeals the requirement that advertisements for tax sales shall only be in English. Proposed law prohibits a judgment annulling a tax sale or tax auction from taking effect until the price and all statutory impositions and costs are paid; however, this shall not apply to sales annulled because the taxes were paid prior to the date of the sale.

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 1<sup>st</sup> 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 and interest. 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. In the case of online sales, bids shall be placed by individuals and shall not be automated and placed by an automated computer program. 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 seizure and sale of the property to satisfy the debt. Proposed law also provides that the written notice to all tax auction parties notifying them of the tax auction is mandatory rather than *permissive* and must be sent within six months prior to the redemptive period expiring.

Proposed law adds a requirement to the notice form indicating that unless the property owner takes some action, the property may be lost and that the total amount due to redeem the debt will increase monthly as a result of the interest and penalties assessed on the delinquent 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% per month on a non-compounding basis and a 5% 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, upon request, a tax collector to mail a printed 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 seizure and sale, 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, which shall include statutory interest at the rate of 1% per month on a non-compounding basis. 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, they shall be disbursed to the tax auction purchaser provided that six months prior to making the claim, the tax auction purchaser sends written notice to all parties with a remaining claim to excess proceeds.

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 that 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 5% penalty and non-compounding interest at a rate of 1% 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)

#### Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Change the applicability of proposed law from July 1, 2024 to Jan. 1, 2025.
2. Change the definition of "owner" to include a person who holds a usufruct interest in property and specifies that the ownership interest as shown in the conveyance and mortgage records of the appropriate parish.
3. Reduce the interest rate imposed on delinquent statutory impositions in proposed law from 1.25% per month to 1% per month and reduces the penalty from 6% per month to 5% per month.
4. Change the requirement that tax collectors advertise for auction the consolidated delinquent tax list under one form from two times within 30 days in the parish's official journal to an advertisement in the parish's official journal.
5. Limit a judgment annulling a tax sale or tax auction from taking effect until the price and all statutory impositions and costs are paid but excepts sales annulled because the taxes were paid prior to the date of the sale from this limitation.
6. Remove limitation that advertisements shall only be made in English.
7. Add requirement that bids from online sales be placed by individuals and prohibit bids from being placed by automated computer programs.
8. Change the notice a tax auction purchaser sends within six months of the expiration of the redemptive period to all tax auction parties from a permissive notice to a mandatory notice.
9. Specify that a tax collector is required to mail a hard copy of the tax bill to a tax auction purchaser *upon request* unless the tax bill is available online.
10. Remove provision that settlement with a tax auction purchaser may be made to stop the foreclosure and sale of the property.

11. Change interest rate reference in provisions related to judicial sale of property from legal interest to statutory interest which is 1% per month on a non-compounding basis as of the date of the sale.
12. Add requirement that surplus sale proceeds not timely claimed shall be disbursed to the tax auction purchaser if six months prior to making a claim, the tax auction purchaser sends written notice to all parties with a remaining claim to excess proceeds.
13. Make technical amendments.

The House Floor Amendments to the engrossed bill:

1. Make technical changes.
2. Require a tax collector to mail a *printed copy*, rather than a hard copy, of the tax bill to a tax auction purchaser upon request unless the tax bill is available online.