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## DIGEST

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HB 591 Engrossed

2025 Regular Session

Wilder

**Abstract:** Authorizes the governing authority of a political subdivision to sell the adjudicated property at public sale to the highest bidder without setting a minimum bid or requiring an appraisal and extends the payment of costs associated with the termination of a lien certificate to adjudicated property.

Present law, which becomes operative Jan. 1, 2026, authorizes the governing authority of a political subdivision to set a dollar amount as a minimum bid for the public sale of adjudicated property, which shall be at least the total amount of statutory impositions, governmental liens, and costs of sale. Further authorizes the governing authority to require an appraisal of adjudicated property to be sold at public sale.

Proposed law retains the option for a governing authority to set a dollar amount as a minimum bid for the public sale of adjudicated property but adds an option for the governing authority of a political subdivision to sell the adjudicated property at public sale to the highest bidder without setting a minimum bid or requiring an appraisal.

Present law, which becomes operative Jan. 1, 2026, requires the person terminating a tax lien certificate issued to a political subdivision to pay the termination price and actual costs incurred by the political subdivision for all certified mail or commercial carrier, publication of notice, or personal services of notices, including, the determination of tax auction parties and the notification of these parties of the subsequent transaction.

Proposed law extends the requirements of present law regarding the costs a person terminating a tax lien certificate issued to a political subdivision must pay but extends the requirement of paying those costs to the termination of a tax lien certificate issued for adjudicated property.

Proposed law is applicable to all taxable periods beginning on or after Jan. 1, 2026.

Effective on Jan. 1, 2026.

(Amends R.S. 47:2202(A)(1) and 2247(A))