

2025 Regular Session

SENATE BILL NO. 55

BY SENATOR MILLER

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

TAX/AD VALOREM. Provides relative to the assessment, payment, and allocation of ad valorem taxes. (1/1/26)

AN ACT

To amend and reenact R.S. 47:2122, 2127, 2151, 2153(A), the introductory paragraph of (B)(1), (C)(1)(a) and (4), and (D), 2154(A) and (C) through (F), 2155, 2156, 2158, 2158.1, 2160, 2162, 2163, 2201 through 2204, the heading of 2208 and (A), (D), and (E), 2209, 2211, the heading of Part V of Chapter 5 of Subtitle III of Title 47 of the Louisiana Revised Statutes of 1950, 2242, 2243(A) and (B), 2244, the heading and introductory paragraph of 2245, the heading of Subpart B of Part V of Chapter 5 of Subtitle III of Title 47 of the Louisiana Revised Statutes of 1950, 2246, 2247, the heading of Part VI of Chapter 5 of Subtitle III of Title 47 of the Louisiana Revised Statutes of 1950, as amended and reenacted by Section 1 of Act 774 of the 2024 Regular Session of the Legislature of Louisiana, R.S. 47:2127.1, 2140, 2151.1, 2160.1, 2164, 2207.1, 2241.1, 2266.1(A), (D), and (E), 2267, and 2268 as enacted by Section 1 of Act 774 of the 2024 Regular Session of the Legislature of Louisiana, and the heading of Part III of Chapter 5 of Subtitle III of Title 47 of the Louisiana Revised Statutes of 1950, R.S. 47:2145(E), the heading of Part IV of Chapter 5 of Subtitle III of Title 47 of the Louisiana Revised Statutes of 1950, 2205, and the heading of 2207 and (A), the introductory paragraph of (B), the introductory

paragraph of (C), and (E), to enact R.S. 47:2127(E) and 2208(F) of Section 1 of Act 774 of the 2024 Regular Session of the Legislature of Louisiana, and to repeal R.S. 47:2153.1 as enacted by Section 1 of Act 774 of the 2024 Regular Session of the Legislature of Louisiana, relative to the assessment, payment, and allocation of ad valorem taxes; to provide for definitions; to provide for interest, penalties, liens, and privileges; to provide relative to tax lien auctions; to provide for tax lien certificates and processes related thereto; to provide relative to tax liens held by a political subdivision; to provide for effectiveness; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:2122, 2127, 2151, 2153(A), the introductory paragraph of (B)(1), (C)(1)(a) and (4), and (D), 2154(A) and (C) through (F), 2155, 2156, 2158, 2158.1, 2160, 2162, 2163, 2201 through 2204, the heading of 2208 and (A), (D), and (E), 2209, 2211, the heading of Part V of Chapter 5 of Subtitle III of Title 47 of the Louisiana Revised Statutes of 1950, 2242, 2243(A) and (B), 2244, the heading and introductory paragraph of 2245, the heading of Subpart B of Part V of Chapter 5 of Subtitle III of Title 47 of the Louisiana Revised Statutes of 1950, 2246, 2247, the heading of Part VI of Chapter 5 of Subtitle III of Title 47 of the Louisiana Revised Statutes of 1950, as amended and reenacted by Section 1 of Act 774 of the 2024 Regular Session of the Legislature of Louisiana, R.S. 47:2127.1, 2140, 2151.1, 2160.1, 2164, 2207.1, 2241.1, 2266.1(A), (D), and (E), 2267, and 2268 as enacted by Section 1 of Act 774 of the 2024 Regular Session of the Legislature of Louisiana are hereby amended and reenacted and R.S. 47:2127(E) and 2208(F) of Section 1 of Act 774 of the 2024 Regular Session of the Legislature of Louisiana are hereby enacted to read as follows:

§2122. Definitions

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

(1) "Acquiring person" means any of the following:

(a) A person acquiring title at a tax sale conducted prior to January 1, 2009.

(b) A political subdivision or any other person seeking to acquire or acquiring

ownership of adjudicated property.

(c) A person acquiring tax sale title to a tax sale property at a tax sale conducted after January 1, 2009, but before January 1, 2026.

~~(d) A person acquiring the delinquent obligation at a tax auction after January 1, 2026.~~

(2) "Adjudicated property" means property of which tax sale title is acquired by a political subdivision pursuant to R.S. 47:2196 prior to January 1, 2026.

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

(a) To sign.

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

(4) "Commission" means the Louisiana Tax Commission.

(5) "Delinquent obligation" means **the debt for** statutory impositions ~~included in the tax bill~~ that are not paid by the due date **and any subsequent statutory impositions paid pursuant to R.S. 47:2160.1(B)**, plus **any** interest, **penalty**, and costs that may accrue in accordance with this Chapter.

(6) **"Face value" of a tax lien certificate means the total amount of the delinquent obligation at the time the tax lien certificate is issued. This shall include the delinquent statutory impositions and any interest and costs accruing prior to the issuance of the tax lien certificate but shall not include any penalty assessed pursuant to R.S. 47:2127.**

~~(7)~~ "Forbidden purchase nullity" means a nullity of an action conducted in violation of R.S. 47:2162.

~~(7)~~**(8)** "Ordinance" means either of the following:

(a) An act of a political subdivision that has the force and effect of law, including but not limited to an ordinance, a resolution, or a motion.

(b) A rule or regulation promulgated by the State Land Office, the division of administration, or by another state agency with authority over adjudicated

1 properties.

2 ~~(8)~~**(9)** "Owner" means a person who holds an ownership or usufruct interest
3 in the property at issue as ~~shown in the conveyance and mortgage records of the~~
4 ~~appropriate parish~~ **of the date of the determination.**

5 ~~(9)~~**(10)** "Payment nullity" means a nullity arising from payment of taxes prior
6 to a tax lien auction, including payment based on dual assessment.

7 ~~(10)~~**(11)** "Political subdivision" means any of the following to the extent that
8 it has the power to levy statutory impositions and conduct tax lien auctions for
9 failure to pay statutory impositions:

10 (a) The state.

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

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

15 ~~(11)~~**(12)** "Redemptive period" means the period in which a person may
16 redeem property as provided in the law prior to January 1, ~~2025~~**2026.**

17 ~~(12)~~**(13)** "Signed" includes using any symbol executed or adopted with
18 present intention to adopt or accept a writing in tangible form.

19 ~~(13)~~**(14)** "Statutory impositions" means ad valorem taxes and any imposition
20 in addition to ad valorem taxes that are included on the tax bill sent to the tax debtor.

21 ~~(14) "Tax auction party" means the tax notice party, the owner of property,~~
22 ~~including the owner of record at the time of a tax lien auction, as shown in the~~
23 ~~conveyance records of the appropriate parish, any reasonably locatable person~~
24 ~~holding an identifiable ownership or usufruct interest even if not shown in the~~
25 ~~conveyance records of the parish in which the property subject to the tax lien is~~
26 ~~located, and any other person holding an interest, such as a mortgage, privilege, or~~
27 ~~other encumbrance on the property, including a tax lien certificate holder, as shown~~
28 ~~in the mortgage and conveyance records of the appropriate parish.~~

29 (15) "Tax debtor" means the person listed on the tax roll in accordance with

R.S. 47:2126 as of the date of the assessor's determination.

(16) "Tax lien" means the right to receive payment of the delinquent obligation and includes the lien and privilege securing the delinquent obligation in accordance with R.S. 47:2127(C).

~~(16)~~**(17) "Tax lien auction" means the sale of a delinquent obligation tax lien pursuant to this Chapter R.S. 47:2154.**

(18) "Tax lien auction party" means each of the following persons, to the extent that the person's interest and whereabouts are reasonably ascertainable:

(a) A tax notice party.

(b) The owner or owners of the property.

(c) The owner or owners of the property at the time of the tax lien auction.

(d) A lessee of the property whose lease or a notice thereof has been recorded.

(e) Any other person holding an interest in the property, including any mortgage, privilege, or other encumbrance. This shall include a tax lien certificate holder.

~~(17)~~**(19) "Tax lien certificate" means the written instrument evidencing the delinquent obligation and the lien and privilege securing it that identifies the holder thereof tax lien and its assignment to the party identified thereon.**

(20) "Tax lien certificate holder" means the purchaser of a tax lien pursuant to this Chapter and the purchaser's successors or assigns, provided that the tax lien has not been extinguished.

~~(18)~~**(21) "Tax notice party" means each tax debtor and any person requesting notice pursuant to in accordance with R.S. 47:2159 as of the date of the assessor's determination.**

~~(19)~~**(22) "Tax sale" means the sale or adjudication of tax sale title to property prior to January 1, 2026.**

~~(20)~~**(23) "Tax sale certificate" means the written notice evidencing a tax sale**

to be filed in accordance with R.S. 47:2155 and 2196 as of December 31, 2025.

(21)(24) "Termination price" means the amount calculated pursuant to R.S. 47:2243 that is required to be paid in order to ~~terminate~~ **extinguish** a tax lien certificate.

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

* * *

§2127. Time for payment; interest and penalty; notification

A. Time for payment. Statutory impositions may be paid as soon as the tax roll is delivered to the tax collector and, except as otherwise provided by law, shall be paid no later than December thirty-first in each respective year, ~~and, if~~ **If** not paid by that date, **the statutory impositions** shall be considered delinquent the following day.

B. Interest and penalty.

(1)(a) All delinquent statutory impositions, whether levied on movable or immovable property, shall bear interest from the day after the taxes were due ~~until~~ **paid**, at the rate of one percent per month or any part thereof, **calculated** on a noncompounding basis.

(b) Interest shall continue to accrue on the statutory impositions as provided in Subparagraph (a) of this Paragraph until either of the following occurs:

(i) The statutory impositions are paid.

(ii) A tax lien certificate is issued for the delinquent obligation or, for statutory impositions levied on movable property, the property is sold pursuant to the provisions of Subpart A of Part III of this Chapter, R.S. 47:2141 et seq.

(2) If the ~~delinquent obligation~~ **tax lien** is offered for sale at tax lien auction, a five percent penalty calculated on the statutory impositions shall be assessed. Interest shall not accrue on the penalty. ~~In the event of a tax lien auction of~~

1 ~~immovable property, the interest rate may be reduced.~~

2 (3) In the event of an erroneous assessment and adjustment by the tax
3 commission, the tax debtor shall have fifteen days after the date of receipt of notice
4 of the revised assessment in which to pay the adjusted amount without interest or
5 penalty. If the address provided by the tax assessor on the tax roll proves to be
6 incorrect and the tax debtor does not receive a timely notice, the tax collector may
7 extend to the tax debtor a fifteen-day notice in which to pay without interest or
8 penalty.

9 C. **Tax lien. The delinquent obligation shall be secured by a lien and**
10 **privilege in accordance with the provisions of R.S. 47:1993(G). The lien and**
11 **privilege shall have priority over all other mortgages, liens, privileges, and other**
12 **encumbrances. Except as otherwise provided in R.S. 47:2267, all tax liens shall**
13 **rank concurrently, irrespective of when the statutory impositions become due**
14 **or the tax lien certificates are recorded.**

15 D. **Failure to pay.** ~~All statutory impositions shall be paid. Failure to pay~~ **If**
16 the total statutory impositions, interest, and costs due **on immovable property**
17 **remain unpaid ninety days after becoming delinquent,** ~~shall subject the tax lien~~
18 **to shall be offered for** sale at a tax lien auction **in accordance with R.S. 47:2154.**
19 ~~The tax lien shall have priority over all mortgages, liens, and other privileges~~
20 ~~encumbering the property. All tax liens issued by the tax collector or other tax~~
21 ~~collectors shall be ranked in pari passu.~~ **In the case of unpaid statutory impositions**
22 **due on movable property, the movable property shall be subject to seizure and**
23 **sale in accordance with the provisions of Subpart A of Part III of this Chapter,**
24 **R.S. 47:2141 et seq.**

25 ~~D.E.(1)~~ Notification. As soon as ~~practical~~ **practicable** following delivery of
26 the tax roll to the tax collector ~~as required by~~ **in accordance with** R.S. 47:2126, the
27 tax collector shall send **by United States mail to** each tax notice party written notice
28 ~~by United States mail~~ of statutory impositions due. The written notice shall be sent
29 to each tax debtor at ~~his~~ **the** address listed on the tax roll and to each other tax notice

party at the address given in the request for notice **pursuant to R.S. 47:2159.**

(2) The written notice shall **do each of the following:**

(a) ~~disclose~~ **Disclose** the total amount of statutory impositions due by the tax debtor for the current year, the ward in which the property is located, and the number of the assessment. ~~The written notice shall~~

(b) ~~request~~ **Direct** the tax debtor to return the written notice to the tax collector with remittance.

(c) ~~The notice shall inform and shall remind~~ **Inform** the tax debtor of the date by which statutory impositions must be paid and that interest will accrue on the statutory impositions at the rate of one percent per month on a noncompounding basis from the day after the statutory impositions were due.

(d) ~~The notice shall indicate if there is a~~ **Indicate the existence of any** prior unredeemed tax sale, tax sale certificate, or **outstanding** tax lien certificate in connection with the immovable property.

(3) The failure to provide notice shall not affect the validity of the tax lien auction.

(4) The written notice 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 Amount Due	
[Name of Tax District]	
Total Statutory Impositions for the Current Year	
THIS AMOUNT IS THE TOTAL OF AD VALOREM TAXES AND OTHER STATUTORY IMPOSITIONS INCLUDED ON YOUR TAX BILL DUE FOR THE CURRENT YEAR. THE OBLIGATION TO PAY AD VALOREM TAXES AND STATUTORY IMPOSITIONS	

SHALL BE DELINQUENT ON [DATE].	
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Property Address
Ward
Assessment No.
Legal Description

PLEASE REMIT BY [DATE]

*** ACCESS YOUR PROPERTY TAXES AND OTHER STATUTORY IMPOSITIONS AND PAY ONLINE @ _____ ***
NOTE: IF YOU FAIL TO PAY BY THE DUE DATE, INTEREST WILL ACCRUE AT THE RATE OF 1% PER MONTH ON A NON-COMPOUNDING BASIS UNTIL PAID.
Failure to pay the total statutory impositions, interest, and costs due before may cause the tax lien to be offered for sale at tax lien auction.
[] INDICATE IF APPLICABLE: According to our records, the property for which these statutory impositions are due has previously been sold at a tax sale or tax sale title or tax lien certificate has previously been issued. You should take steps immediately to remedy this threat to your ownership. You may have a right of redemption or termination if timely exercised.

Please fold and tear along perforated line.

[YEAR] PROPERTY TAX AND STATUTORY IMPOSITIONS NOTICE

[Name & Address of Tax Collector]	Amount Due:
Ward:	Assessment No.:
[Name & Address of Tax Debtor]	Due Date:
Make check payable to: _____	

- Retain the top portion of this form for your records.
- Write account number on your check. The canceled check will serve as your receipt.
- For [name of political subdivision] tax information only call [number] or fax [number].
- Access your property tax and pay online @ [Internet address].
- Change of address requests and questions regarding the assessed

value of the property should be directed to:

[Name & Address of Tax Collector]

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

Please sign below and return this portion of notice with check made payable to: [_____]

These taxes paid by: _____"

§2127.1. Immovable property; lots assessed together

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

* * *

~~§2140~~ §2141. Time period in which to conduct **sales of** movable property ~~tax sales~~

for the collection of delinquent taxes

Once three years, ~~after~~ **have passed from** December thirty-first of the year in which statutory impositions are due, ~~have passed, except for adjudicated property,~~ no ~~tax~~ sale of movable property **for the collection of delinquent taxes** shall be conducted with regard to statutory impositions, provided that the time period shall be suspended by the pendency of any suit which prevents the collection of the statutory impositions, and the time of the suspension shall be excluded from the computation of the three years.

* * *

§2151. Transfer after tax roll delivered

A sale, pledge, mortgage, lien, or other alienation or encumbrance of property made after the tax roll has been delivered to the tax collector shall not affect the

1 statutory impositions assessed on the property or any tax lien that remains
2 outstanding on the property ~~to enforce collection of delinquent statutory~~
3 ~~impositions.~~

4 §2151.1. Time period in which to conduct an immovable property tax lien auction

5 ~~Once three years, after December thirty-first of the year in which statutory~~
6 ~~impositions are due, have passed, no tax lien auction shall be conducted with regard~~
7 ~~to statutory impositions, provided that the time period shall be suspended by the~~
8 ~~pendency of any suit which prevents the collection of the statutory impositions, and~~
9 ~~the time of the suspension shall be excluded from the computation of the three years.~~

10 ~~The sale of a tax lien auction certificate issued in the name of the political~~
11 ~~subdivision shall not be considered a tax lien auction. Unpaid statutory impositions~~
12 ~~that have been delinquent for a period of three years or more shall not be~~
13 ~~included in the sale price at any tax lien auction. This period shall be suspended~~
14 ~~during the pendency of any suit that prevents the collection of the statutory~~
15 ~~impositions. Nothing in this Section shall be construed as prohibiting the sale~~
16 ~~of a tax lien by a political subdivision pursuant to R.S. 47:2246.~~

17 * * *

18 §2153. Notice of delinquency; tax lien holder; tax lien auction

19 A. No later than the first Monday of February of each year, or as soon
20 thereafter as possible, the tax collector shall send a written notice by certified mail,
21 return receipt requested, to each tax notice party when the tax debtor has not paid all
22 of the statutory impositions assessed on immovable property for the previous year.
23 The notice shall inform the tax notice party that if the statutory impositions are not
24 paid within twenty days after the sending of the notice, or as soon thereafter before
25 the tax lien auction is scheduled, the tax collector ~~shall~~ will advertise for sale by
26 public auction the ~~delinquent obligation and the lien and privilege securing it~~ tax lien
27 and that the tax collector ~~shall~~ will issue in favor of the winning bidder and record
28 in the mortgage records a tax lien certificate. The notice shall be sufficient if it is in
29 the following form:

"Year	Ward	Sect.	Ass. #	Property #	Notice #
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*****PLEASE NOTE*****

[NAME OF POLITICAL SUBDIVISION]

*By law your ad valorem taxes and other statutory impositions are delinquent after December thirty-first. The law requires interest be charged as follows: A flat rate of one percent (1%) per month on a noncompounding basis on delinquent ad valorem taxes and other statutory impositions.

*If monies for payment of ad valorem taxes and statutory impositions are in escrow, please forward tax notice to your mortgage company.

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

*Please notify the sheriff's office or the assessor's office with all address changes.

*For questions about assessed value or millages contact:
Assessor's Office:
Property Tax Dept:

*Payment may be made online at

*[DATE OF NOTICE]. If ad valorem taxes and statutory impositions are not paid in full within twenty (20) days after this date, the tax collector will proceed to auction the tax lien for payment of taxes and other statutory impositions at [list location of the tax lien auction] beginning on [list first day of sale] and will issue a tax lien certificate in favor of the winning bidder. The tax lien certificate ~~shall~~ **will** be prima facie evidence of the validity of the **tax** lien ~~and privilege~~ and the assignment to the tax lien purchaser. You will have the right to pay the amounts due until the day before the auction. If the tax lien is sold at auction, you may terminate the lien according to law, but in order to terminate, you will be required to pay the delinquent obligation, **which includes the** ~~a~~ five percent (5%) penalty, and interest not to exceed the rate of one percent (1%) per month on a noncompounding basis computed on the amount paid at auction by the tax lien certificate purchaser, together with other amounts in accordance with law.

*Until judgment of court is executed, the above-described tax lien auction shall not serve to terminate any ownership interest or right to possession that you have in the property. During the termination period, the tax lien certificate holder may not subject you to any eviction proceeding and is not entitled to collect any lease or rental payments. Any attempt to do so is unlawful and will subject the lienholder to penalty by law.

Total Assessed Value Tax Distributions	Millages	Homestead Exemption	Taxes and other Statutory Impositions Due	Assessment Information
[add taxing districts]			[add amount of tax due each district]	Total Assessed Value
Property Description				
Total Statutory Impositions Due				
Interest				

Costs					
Total					
[Name of Tax Collector and Address]					
Total Statutory Impositions Due					
Interest					
Cost					
Total					
[Tax Collector Name]					
YEAR	WARD	SECT	ASS.#	PROPERTY	NOTICE #
Name of Tax Debtor					
[address]_____					
Make checks payable to: _____ [Tax Collector Name]					
Mail this portion of tax bill and payment to: _____ [address]"					

B.(1) If the certified mail sent to the tax debtor is returned for any reason, the tax collector shall resend the notice by first class mail and to "occupant" at the address listed and shall take additional steps to notify the tax debtor of the delinquent statutory impositions and pending tax lien auction, which shall include ~~any~~ **at least** three of the following:

* * *

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

"DELINQUENT TAX AND STATUTORY IMPOSITION LIST

_____ vs. Delinquent Tax Debtors

(insert appropriate taxing bodies)

By virtue of the authority vested in me by the constitution and the laws of the State of Louisiana, I will sell by public auction, at _____, beginning at _____ o'clock a.m. on _____, the _____ day of _____, _____, and continuing on each succeeding legal day, until the auction is completed, the tax lien. I will issue in favor of the winning bidder and record in the mortgage records a tax lien certificate to all immovable property on which taxes are now due to _____, to enforce collection of taxes (insert affected

At the auction, I will sell the tax lien to the winning bidder. The ~~auction~~ sale will be for cash or other payment method acceptable to the tax collector, in legal tender money of the United States.

At any time prior to the institution of an action to enforce the tax lien certificate, the tax lien certificate may be terminated extinguished by paying the price paid at auction together with interest at the rate established at the tax lien auction which shall not exceed one percent (1%) per month on a noncompounding basis computed on the amount paid at auction by the tax lien certificate purchaser until terminated, a penalty at the rate of five percent (5%), and costs reimbursable pursuant to R.S. 47:2156. The termination payment shall also include the amount of any subsequent parish and municipal statutory impositions paid by the tax lien certificate holder, together with the applicable five percent (5%) penalty and any applicable interest computed on the statutory impositions at a rate of one percent (1%) per month on a noncompounding basis."

(4) No tax lien auction shall be set aside or annulled for any error in description or measurement of the property assessed in the name of the tax debtor, provided that the property can be reasonably identified. ~~No judgment annulling a tax sale or tax lien auction shall have 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 sale.~~

* * *

D. The failure of the tax collector to properly advertise the tax lien auction as specified in this Section shall not be a basis to nullify **annul** the tax lien auction under R.S. 47:2286.

§2154. Tax lien auctions; time of auction; price

A.(1) The tax collector shall advertise for sale by public auction the tax lien ~~evidencing delinquent obligations~~ on or before May first of the year following the year in which the taxes were assessed, or as soon thereafter as possible.

(2) Notwithstanding the provisions of Paragraph (1) of this Subsection and R.S. 47:2127(D) to the contrary, a delinquent obligation related to immovable property subject to an outstanding tax lien certificate issued in favor of and held by a political subdivision may be excluded from a tax lien auction at the election of the political subdivision. As soon as practicable after an election pursuant to this Paragraph is made, the tax collector shall issue and file in the mortgage records a tax lien certificate for the delinquent obligation in favor of the political subdivision.

* * *

C. The opening bid shall be for the statutory impositions due on the property, together with any applicable costs and interest at the rate of one percent per month, on a noncompounding basis from the day after the due date until the date of the auction. The bidders may submit bids reducing the amount of monthly interest to be assessed on the amount paid at the tax lien auction in increments not less than one-tenth of a percent. However, the lowest interest rate that can be bid is seven-tenths of one percent per month on a noncompounding basis. The winning bid shall be that which requires the assessment of the lowest interest to be assessed against the amount paid at the tax lien auction. If multiple bidders offer the same lowest interest, then the winner shall be the first to submit the bid. **The auction price shall be the face value of the tax lien certificate.**

1 **D.(1) The auction shall be conducted by competitive bid. The subject of**
2 **the competitive bidding shall be the monthly rate at which interest will accrue**
3 **on the face value of the tax lien certificate following its issuance.**

4 **(2)(a) Subject to a maximum bid of one percent per month, bidders may**
5 **submit bids reducing the monthly interest rate in increments of one-tenth of one**
6 **percent or an integral multiple thereof. The bid that requires the assessment of**
7 **interest at the lowest rate shall be declared the winner. If multiple bidders**
8 **submit the same lowest bid, the winner shall be the first in time to submit the**
9 **bid.**

10 **(b) Notwithstanding the provisions of Subparagraph (a) of this**
11 **Paragraph, no bid shall be accepted that purports to reduce the rate of monthly**
12 **interest below seven-tenths of one percent.**

13 ~~D.E.(1)~~ **The No later than thirty days after conclusion of the tax lien**
14 **auction, the** tax collector shall **issue and** file in the mortgage records of the parish
15 in which the property is situated a tax lien certificate in favor of the winning bidder,
16 ~~or, if~~ **If there is** no bidder, **the tax collector shall issue and record the tax lien**
17 **certificate** in favor of the political subdivision. **The recording cost due to the clerk**
18 **of court shall be included in the price paid at the tax lien auction and the face**
19 **value of the tax lien certificate.** The tax collector shall **also** deliver a certified copy
20 of the tax lien certificate to the winning bidder.

21 **(2)** The tax lien certificate shall be prima facie evidence of the validity of the
22 **tax** lien and the assignment to the person named thereon.

23 ~~E. The amount owed to the tax lien certificate holder for the delinquent~~
24 ~~obligation shall be secured by a tax lien on the immovable property described in the~~
25 ~~tax lien certificate. This lien shall have priority over all mortgages, liens, and~~
26 ~~privileges encumbering the property, but all tax lien certificates issued by the tax~~
27 ~~collector or other tax collectors shall be ranked equally with each other.~~

28 ~~F. The tax lien certificate shall be filed no later than thirty days after the~~
29 ~~conclusion of the tax lien auction. The recording cost due to the clerk of court shall~~

1 ~~be included in the opening bid.~~

2 **F. Upon the issuance of a tax lien certificate, interest shall accrue on the**
3 **face value of the tax lien certificate at the monthly rate established by the**
4 **winning bid at the tax lien auction. If the tax lien certificate is issued in favor of**
5 **the political subdivision, interest shall accrue on the face value of the tax lien**
6 **certificate at the rate of one percent per month. In both cases, interest shall be**
7 **calculated on a noncompounding basis.**

8 §2155. Tax lien certificate

9 A. The tax collector shall authenticate and file in accordance with law, in
10 person or by deputy, in the political subdivision's name, a tax lien certificate ~~to~~ **in**
11 **favor of** the winning bidder or, ~~in the event of~~ **if** no bidder, ~~to~~ **in favor of** the
12 political subdivision, in which the tax collector shall relate in substance a brief
13 history of the proceedings ~~had~~, describe the property, and state the **face value of the**
14 **tax lien certificate, including the** amount of the statutory impositions, **interest**, and
15 costs **included in the auction price**, the monthly interest rate, the penalty assessed
16 at auction, and, if applicable, the payment made to him in cash, cashier's check,
17 certified check, money order, credit card, or wire transfer, or other payment method.
18 The tax collector shall deliver a tax lien certificate to the winning bidder or, if no
19 bidder, the political subdivision and shall conclude the auction with the statement
20 that the statutory impositions, together with interest, penalties, and costs, may be
21 paid at any time prior to the expiration of thirty days after service of a petition to
22 enforce the tax lien ~~certificate~~. The tax lien certificate shall contain the full name and
23 address of the ~~tax lien certificate holder~~ **winning bidder or, if no bidder, the name**
24 **of the political subdivision**. The certificate shall be sufficient if it is in the following
25 form:

26 "Tax Lien Certificate

27 [Name of Political Subdivision]

28 v.

29 [Name of Tax Debtor]

30 State of Louisiana

Parish of _____
City of _____
To: _____

On this _____ day of 20____, I, [Name of tax collector], Tax Collector in and for the [Name of political subdivision], in the name of the [name of political subdivision], and by virtue of the authority in me vested by the constitution and laws of the state of Louisiana and in pursuance of the requirements of those laws, having mailed and published the notice required by law and having strictly complied with each and every requirement of the laws relating to delinquent statutory impositions, did sell by public auction the tax lien, evidenced by this tax lien certificate, ~~for encumbering~~ the property described below.

To-wit:
Ward _____ Section No. _____ Taxes **Statutory Impositions** \$ _____
Assessment No. _____ Interest _____
Penalties _____
Costs _____
Total **Face Value** _____
Penalty (if applicable) _____

Property description: _____
[Name and address of Purchaser] being the winning bidder, and having bid the interest rate of _____%, and having complied with the terms of the auction, is issued a tax lien certificate for the property, which shall be prima facie evidence of the validity of the lien, and the assignment to [Name of Purchaser]. This tax lien certificate entitles him or his successors or assigns to be paid the termination price. He or his successors or assigns shall also be entitled to amounts paid by the certificate purchaser subsequent to the auction as provided by law.

NOW, THEREFORE, all of the formalities of the law having been complied with, I [Name of Tax Collector], Tax Collector for the [Name of Political Subdivision], by virtue of the authority in me vested by the laws of the state of Louisiana, do by these presents issue and transfer unto [Name and Address of Purchaser] this tax lien certificate to the above-described property with all the improvements thereon. Any person may cause the tax lien ~~certificate~~ to be ~~terminated~~ **extinguished** by paying the termination price.

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

Witnesses:

Printed Name: _____ [Name of Tax Collector]

[Name of Political Subdivision]

Printed Name:

By: _____

B. A certified copy of the tax lien certificate is **shall be** prima facie evidence of the regularity of all matters regarding the tax lien auction and the validity of the tax lien auction.

~~C.(1) The lien and privilege evidenced by the tax lien certificate shall prescribe~~ **An action to enforce the tax lien pursuant to R.S. 47:2266.1 shall be brought no later than** seven years from the date that the tax lien certificate is recorded in the mortgage records of the parish in which the property is located. ~~Prescription shall be suspended during any period in which the tax lien certificate is issued to and held by a political subdivision. A tax lien certificate holder may cause prescription to be suspended while enforcement of the tax lien certificate is prohibited by a bankruptcy stay by recording notice of the pendency of the bankruptcy action in the mortgage records in the parish in which the property is located. Upon the expiration of this time period, the tax lien shall be extinguished and, upon written request of an interested party, the recorder of mortgages shall cancel the inscription of the tax lien certificate from the records upon request of an interested party. No action to collect the delinquent obligation or enforce the lien and privilege may be instituted more than seven years after the recordation of the tax lien certificate.~~

~~(2) This~~ **The period provided for in this Subsection** shall be preemptive. An action **to enforce the tax lien that is** instituted after the expiration of the preemptive period may be dismissed on the court's own action.

(3) Notwithstanding the provisions of Paragraph (2) of this Subsection, the period provided for in this Subsection shall be suspended while either of the following conditions is satisfied:

- (a) The tax lien certificate is held by the political subdivision.**
- (b) A bankruptcy stay prohibiting enforcement of the tax lien is pending, and a notice of pendency of the bankruptcy action is recorded in the mortgage**

records of the parish in which the property is located.

§2156. Post- tax-lien-auction notice

A. The tax lien certificate holder shall use reasonable diligence to determine the name and current address of each tax lien auction party whose interest will be terminated by an action brought pursuant to the provisions of R.S. 47:2266.1.

B.~~(1) No more than three hundred sixty-five days but no fewer than one hundred eighty days~~ At least six months but no more than one year before bringing an action pursuant to R.S. 47:2266.1, the tax lien certificate holder shall send notice to each tax lien auction party discovered pursuant to Subsection A of this Section. If the tax lien auction party is a mortgage holder, notice shall be provided by certified or registered mail or commercial courier, as defined in Code of Civil Procedure Article 1313.

(2) Nothing in this Subsection shall be construed as prohibiting additional notice prior or subsequent to the timeframe specified in Paragraph (1) of this Subsection.

C. The notice required pursuant to Subsection B of this Section shall be sufficient if in the following or a substantially similar form:

"[Date]

[Name Tax Debtor]

RE: Property No. _____

Ward ____ Section No. ____ Assessment No. _____

Subbed. _____ Lot _____ "

THIS IS AN IMPORTANT NOTICE. This is to advise you that a tax lien certificate for the above property was issued to _____ who paid the tax collector ad valorem taxes, other statutory impositions, and costs due and owing for the year(s) _____.

Research indicates that you may have an ownership interest in, or mortgage, lien, privilege, or other interest in, the property described above. ~~Sender~~ The tax lien certificate holder intends to bring an action to enforce its rights as a certificate holder that may result in the seizure and sale of the property ~~including~~ and termination of your interest.

The tax lien certificate was issued to the tax lien certificate holder, who by law is entitled to receive payment of the lien amount on the property. At the expiration of three years from recordation of the tax lien certificate, the tax lien certificate holder may ~~bring an action under ordinary process~~ file suit

1 to recognize ~~and enforce~~ the delinquent obligation evidenced by the tax lien. Thereafter, the tax lien
 2 certificate holder may seek through the seizure and sale of the property described above. The delinquent
 3 obligations Once suit has been filed, the delinquent obligation will include reasonable court costs and
 4 attorney fees incurred by the tax lien certificate holder and you will have only thirty days to ~~terminate the~~
 5 ~~lien once you are~~ after being served with the citation and petition in the suit in which to pay the debt
 6 and extinguish the lien. Thereafter, the tax lien certificate may be ~~terminated~~ extinguished only by
 7 voluntary action of the tax lien certificate holder or by order of the court.

8 The tax lien certificate and the debt that it secures may be ~~terminated~~ extinguished by delivering
 9 the termination ~~payment~~ price to the tax collector. As of [insert date no more than 15 days prior to the
 10 notice], the termination ~~payment~~ price is [insert termination ~~payment~~ price before addition of notice
 11 costs pursuant to R.S. 47:2156] plus the costs and fees incurred by the tax lien certificate holder related
 12 to delivery of notice pursuant to R.S. 47:2156, ~~which costs and fees shall not exceed up to~~ up to \$500. The
 13 termination ~~payment~~ Interest will continue to accrue ~~interest~~ until the debt is paid in full.

14 [It is recommended that a schedule of reasonable estimates of termination payments for each of
 15 the next six months be included.]

16 D. ~~Upon issuance of the notices required by this Section, the~~ The tax lien
 17 certificate holder shall be entitled to recover all reasonable and customary costs
 18 actually incurred in complying with the requirements of this Section, as
 19 established by ~~submit~~ an affidavit of costs and fees submitted by the tax lien
 20 certificate holder to the tax collector attesting to the costs incurred including title
 21 research fees, postage, and administrative fees, ~~which~~ The costs recoverable
 22 pursuant to this Section shall not exceed five hundred dollars.

23 §2158. Repairs

24 A. When authorized in a notice or order of a political subdivision charged
 25 with the enforcement of property standards or by a court of competent jurisdiction,
 26 as determined by the value of the immovable property described and not by the value
 27 of the delinquent statutory impositions, a tax lien certificate holder may make
 28 necessary repairs that are required to comply with a the notice or order of a political
 29 ~~subdivision charged with enforcement of property standards. The~~ A tax lien
 30 certificate holder who undertakes repairs pursuant to this Subsection shall have the
 31 rights and ~~duties~~ obligations of a manager pursuant to Civil Code Articles 2292
 32 through 2297.

1 B. The tax lien certificate holder shall have a privilege on the immovable
2 property for the costs of complying with the notice or order ~~of the political~~
3 subdivision **and with the requirements of this Subsection.** To preserve this
4 privilege, **Not later than fifteen days after satisfaction of the requirements of the**
5 **notice or order,** the tax lien certificate holder shall file in the mortgage records of
6 the parish in which the property is located a statement of privilege detailing the
7 expenses incurred in complying with the notice or order not later than fifteen days
8 after satisfaction of the requirements of the order. The tax lien certificate holder
9 **costs. The tax lien certificate holder** shall send a copy of the statement of privilege
10 to the debtor. The privilege shall terminate five years after the recordation of the
11 statement of privilege.

12 C. The expenses incurred in complying with the notice or order and
13 recording the privilege shall be recoverable by the tax lien certificate holder only if
14 the tax lien certificate holder satisfies the requirements of Subsection B of this
15 Section.

16 D. **The privilege shall be enforced together with the tax lien in an action**
17 **pursuant to R.S. 47:2266.1. If the tax lien is extinguished prior to an action**
18 **pursuant to R.S. 47:2266.1, the privilege shall be enforced no sooner than six**
19 **months after notice is given in accordance with Subsection B of this Section.** If
20 termination of the lien occurs before the tax lien certificate holder files a statement
21 of privilege in the mortgage records, the tax lien certificate holder shall subsequently
22 record the statement, and the tax debtor shall be required to reimburse the tax lien
23 certificate holder the costs outlined therein.

24 E. **A privilege arising under this Section is effective against third persons**
25 **from the time that the statement of privilege is filed for registry in the mortgage**
26 **records of the parish in which the property is located and, except as otherwise**
27 **provided in R.S. 47:2266.1(E), is preferred in rank to all mortgages, privileges,**
28 **and other rights that become effective against third persons after that time.**

29 §2158.1. Prohibition of certain actions; exceptions

1 A.~~(1)~~ A tax debtor who is remains the owner of and who is residing in the
2 property shall not be subject to any eviction proceeding by the tax lien certificate
3 holder or to a writ of possession prior to the conclusion of a sale pursuant to a writ
4 of fieri facias following the conclusion of an action instituted pursuant to R.S.
5 47:2266.1.

6 (2) Except as otherwise provided in R.S. 47:2158, no tax lien certificate
7 holder shall charge any rental or lease payments to the owner or occupants of,
8 or place any constructions on or make any improvements to, the immovable
9 property subject to the tax lien.

10 B.~~(1)~~ The Except as otherwise provided in R.S. 47:2158, no acquiring
11 person shall ~~not be entitled to or~~ charge any rental or lease payments to the owner or
12 occupants of, and shall not or place any constructions on or make any improvements
13 to, the immovable property subject to the tax sale property, tax auction, or tax lien
14 certificate until the acquiring person has terminated the rights of the tax debtor
15 and been granted the right to possess the property under the law in effect at the time
16 that the acquiring person obtained its interest in the immovable property.

17 C.~~(1)~~ An acquiring Any person who violates the provisions of this Section
18 shall be subject to a penalty of five percent of the price paid by the acquiring person
19 for tax title or tax lien certificate at tax sale or tax lien auction, and plus five
20 percent of any amounts paid by the tax debtor ~~who is the owner of and who is~~
21 ~~residing in the property~~ for rental or lease payments. The penalty shall accrue from
22 the time ~~that the acquiring person took possession of the property~~ of the first
23 violation until the time that the property is redeemed, the tax lien is extinguished,
24 or the tax debtor's interest, including any rights to redeem, is terminated.

25 Nothing in this Section shall be construed to limit the rights of a tax debtor who is
26 the owner of and who is residing in the property to recover rental or lease payments
27 paid to an acquiring person in violation of the provisions of this Section.

28 (2) In addition to the penalties provided for in Paragraph (1) of this
29 Subsection, ~~an acquiring a~~ person who violates the provisions of this Section shall

forfeit ~~any~~ the right to ~~claim~~ recover as part of the redemption price or termination price any statutory imposition associated with the property ~~amounts~~ other than the delinquent ~~amount of unpaid ad valorem taxes if the property is redeemed in accordance with law~~ statutory impositions paid by the person.

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

* * *

§2160. Tax lien certificate; effect on other statutory impositions

~~A~~ The issuance of a tax lien certificate to for the delinquent obligation due on a property shall not affect, invalidate, or extinguish the claim of another political subdivision for the statutory impositions due on the property that were not included in the ~~bid~~ auction price.

§2160.1. Subsequent statutory impositions

A. After ~~a tax lien auction and~~ the issuance of a tax lien certificate, all subsequent statutory impositions on the property shall continue to be assessed to and paid by the tax debtor.

B.(1) If ~~the~~ subsequent statutory impositions remain unpaid ~~by the tax debtor~~ by the date on which the statutory impositions become delinquent, the tax lien certificate holder may pay the statutory impositions. Upon request, the tax collector shall provide a copy of the tax bill to the tax lien certificate holder unless the tax amount due is available online.

(2) ~~A tax lien certificate holder who pays statutory~~ Statutory impositions paid by a tax lien certificate holder on behalf of a tax debtor pursuant to this Subsection shall ~~be entitled to collect~~ become a part of the delinquent obligation owed to the tax lien certificate holder, together with a five percent penalty on the statutory impositions and interest on the total amount paid pursuant to this Subsection at the rate of one percent per month, computed on a noncompounding

1 basis ~~in accordance with the provisions of R.S. 47:2127.~~

2 (3) If a subsequent statutory ~~imposition is~~ **impositions are** paid by the tax
3 lien certificate holder after the tax lien is ~~terminated~~ **extinguished by payment**, the
4 tax collector shall ~~issue a refund of the subsequent statutory imposition~~ **the payment**
5 **to the tax lien certificate holder** within thirty days of written demand being made
6 by the tax lien certificate holder.

7 * * *

8 §2162. ~~Purchase~~ **Acquisition of tax lien** by tax collectors and assessors ~~at tax lien~~
9 ~~auction~~ forbidden

10 The tax collector ~~or~~ **and** tax assessor for the political subdivision, ~~or~~ **and** any
11 other person acting on behalf of the political subdivision whose duties are to assess
12 or collect ad valorem taxes for the political subdivision, shall not ~~buy~~ **acquire**, either
13 directly or indirectly, any ~~delinquent obligation~~ **tax lien**. The ~~Any~~ tax lien auction
14 **of a tax lien acquired in violation of this Section** shall be subject to an action for
15 nullity, except that the violation of this Section shall not be a cause for annulling the
16 tax lien auction if the ~~property or tax lien certificate~~ has been sold by the ~~violation~~, his
17 ~~successor, or assigns~~ **offending tax lien certificate holder** to a person who
18 purchased the ~~property~~ **tax lien** in good faith by onerous title. ~~In addition to any~~
19 ~~other penalties provided by law for violation of this Section, the violator~~ **In any case,**
20 **a tax lien certificate holder who violates the provisions of this Section** shall
21 forfeit the price paid ~~at the tax lien auction in favor of the tax debtor~~ and shall
22 disgorge any profits that the violator has made, either directly or indirectly, to the tax
23 debtor.

24 §2163. Purchase by co-owners

25 An owner or co-owner may pay the statutory impositions plus interest and
26 costs due at the ~~any~~ time of **prior to commencement of** the tax lien auction **of the**
27 **tax lien encumbering property**. The purchase of a tax lien by an owner or other
28 person holding an interest in the property, other than a tax lien certificate holder,
29 shall be deemed a payment to the tax collector of the delinquent obligation. A tax

lien certificate issued in the name of the owner or a person holding an interest in the property, other than a tax lien certificate holder, shall not constitute a lien and privilege on the property.

§2164. Tax lien certificates assignable; recordation

A tax lien ~~certificate~~ may be assigned by the tax lien certificate holder to any person who is not prohibited from ~~purchasing~~ **acquiring** the ~~delinquent obligation by tax lien pursuant to~~ R.S. 47:2162. The assignment of a **tax lien evidenced by a tax lien** certificate issued ~~to in favor of~~ a political subdivision for less than the full amount of the delinquent obligation shall not be considered a donation of public property. ~~Each assignment of a tax lien certificate shall be filed with the recorder of mortgages and notice delivered to the tax collector.~~ **The assignment of a tax lien shall become effective against third persons upon filing of the act of assignment in the mortgage records. Notice of assignment shall be given to the tax collector.**

* * *

§2201. Ordinance; sale or donation of adjudicated property; ~~or certain~~ **sale of** tax lien certificates **held by a political subdivision**; ~~conversion of adjudicated property to~~ **issuance of a** tax lien certificates **certificate for adjudicated property**; sale of immovable property to enforce a tax lien ~~certificate~~ held by a political subdivision

A. ~~A political subdivision may adopt ordinances regarding the public sale or donation of adjudicated property and the assignment of tax lien certificates issued to the political subdivision that complies with R.S. 47:2202, 2203, and 2206. A public sale or donation of adjudicated property or an assignment of a tax lien certificate issued to a political subdivision may be made by sale or donation of an individual tax parcel or of an individual tax lien certificate or by sale or donation of multiple tax parcels or of multiple tax lien certificates as a whole.~~ **A political subdivision may adopt ordinances consistent with this Subpart regarding each of the following:**

(1) The public sale or donation of adjudicated property.

(2) The public sale of property to enforce a tax lien held by the political

1 subdivision.

2 (3) The public sale of tax liens held by the political subdivision for which
3 tax lien certificates have been issued pursuant to R.S. 47:2154 or Paragraph (4)
4 of this Subsection.

5 (4) The issuance in favor of the political subdivision of a tax lien
6 certificate for a delinquent obligation outstanding on property for which tax
7 sale title has been adjudicated to the political subdivision prior to January 1,
8 2026.

9 ~~B. A political subdivision may adopt ordinances which convert title to~~
10 ~~adjudicated property held by the political subdivision to a tax lien certificate issued~~
11 ~~to the political subdivision. The political subdivision shall file a tax lien certificate~~
12 ~~with the recorder of mortgages for the parish in which the property is located.~~

13 Transfers of adjudicated property or tax liens held by a political subdivision
14 may be made by sale or donation of an individual tax parcel or tax lien or by
15 sale or donation of multiple tax parcels or of multiple tax liens together.

16 ~~C. A political subdivision may adopt ordinances regarding the public sale of~~
17 ~~immovable property that is encumbered by for the enforcement of a tax lien~~
18 ~~certificate which has been held by the a political subdivision for not less shall be~~
19 ~~held no earlier than three years after the recordation of the tax lien certificate in the~~
20 ~~mortgage records of the parish in which the immovable property is located in order~~
21 ~~to satisfy the debt secured by the tax lien certificate and any other statutory~~
22 ~~impositions related to the property and due to any political subdivision.~~

23 §2202. Minimum bid prices; sale of adjudicated property; sale of tax lien ~~certificate~~
24 ~~issued to~~ held by the political subdivision; sale of immovable
25 property to enforce a tax lien ~~certificate~~ held by a political
26 subdivision

27 A.(1) The governing authority of each political subdivision may elect to
28 sell adjudicated property at a public sale to the highest bidder without setting
29 a minimum bid or requiring an appraisal.

1 ~~(2)~~ **If the** governing authority of each political subdivision may elect
 2 elects to set a dollar amount as a minimum bid for the public sale of adjudicated
 3 property, ~~which shall be at least~~ **the minimum bid shall be no less than** the total
 4 amount of statutory impositions, governmental liens, and costs of sale.

5 ~~(2)(3)~~ The governing authority of each political subdivision may elect to
 6 require an appraisal of adjudicated property to be sold at public sale. When the
 7 political subdivision elects to use the appraised value to establish a bidding floor
 8 instead of setting a dollar amount minimum bid as allowed by this Section, **If the**
 9 **governing authority elects to require an appraisal of adjudicated property to be**
 10 **sold at public sale,** the political subdivision shall appoint a licensed appraiser to
 11 appraise and value the property. The minimum bid at the first public sale shall be at
 12 least two-thirds of the appraised value of the property. If the property fails to sell at
 13 the first public sale, the minimum bid at the second sale shall be one-third of the
 14 appraised value of the property.

15 ~~(3)~~ The governing authority of each political subdivision may elect to sell the
 16 adjudicated property at public sale to the highest bidder without setting a minimum
 17 bid or requiring an appraisal.

18 ~~(4)~~ **B.** The governing authority of each political subdivision may elect to set
 19 a minimum bid for the ~~assignment~~ **public sale** of tax lien certificates issued to **liens**
 20 **held by** the political subdivision ~~to be sold at a public sale.~~

21 ~~(5)~~ **C.** The governing authority of a political subdivision shall set a minimum
 22 bid for the sale **For the public sale** of immovable property to enforce a tax lien
 23 certificate held by the political subdivision, **the governing authority of the political**
 24 **subdivision shall set a minimum bid** that is not less than two-thirds of the market
 25 value of the immovable property as established by the assessor **assessor's current**
 26 **assessment.**

27 ~~B.D.~~ Notwithstanding the provisions of Subsection A of this Section, the
 28 governing authority of each political subdivision may allow an adjoining landowner
 29 to purchase adjudicated property for any price set by the governing authority without

1 public bidding at a public meeting of the governing authority; provided, that the
2 governing authority of an applicable political subdivision determines that the
3 adjoining landowner has maintained the adjudicated property for a period of one year
4 prior to the sale. Such a sale shall be deemed a public sale under the provisions of
5 this Subpart.

6 §2203. Pre-bidding procedures; sale of adjudicated property; ~~assignment of certain~~
7 sale of tax lien ~~certificates~~ held by a political subdivision; sale of
8 immovable property to enforce a tax lien ~~certificate~~ held by a
9 political subdivision

10 A. Initiation by political subdivisions. ~~A political subdivision may provide~~
11 ~~by ordinance for the sale of adjudicated property, sale of immovable property to~~
12 ~~enforce a tax lien certificate held by a political subdivision, or assignment of tax lien~~
13 ~~certificates issued to a political subdivision at a public sale and may include the date~~
14 ~~for the sale in the ordinance. However, the date of the sale may be provided by a~~
15 ~~subsequent ordinance, or the date may be set administratively by the political~~
16 ~~subdivision.~~

17 (1) A political subdivision may provide by ordinance for any of the
18 following:

19 (a) The sale of adjudicated property.

20 (b) The public sale of immovable property to enforce a tax lien held by
21 a political subdivision.

22 (c) The public sale of tax liens held by a political subdivision.

23 (2) An ordinance adopted in accordance with this Subsection may
24 include the date for the sale in the ordinance. However, the date of the sale may
25 be provided by a subsequent ordinance, or the date may be set administratively
26 by the political subdivision.

27 B. Initiation by persons. (1) ~~Whenever~~ Provided that all other
28 requirements are satisfied, any person ~~desires to~~ may initiate the public sale of
29 adjudicated property, ~~sale of immovable~~ or property to enforce subject to a tax lien

1 certificate held by a political subdivision, ~~or assignment of tax lien certificates issued~~
2 ~~to a political subdivision and the political subdivision desires to sell, the person shall~~
3 **deposit by making a written request to the political subdivision and depositing**
4 an amount determined by the political subdivision to be sufficient to cover the
5 expenses of the sale, including advertising, appraisals, and other costs associated
6 with the sale.

7 (2) Should the depositor at the sale fail to be the highest bidder, the money
8 deposited shall be returned to him. However, if no one at the sale bids ~~up to~~ **at least**
9 the minimum price ~~provided in~~ **established pursuant to** this Subpart, ~~then~~ the
10 money shall be retained to pay the expenses of the sale, but any money remaining
11 after the expenses are paid shall be returned to the depositor.

12 C. Advertisement. ~~A public sale~~ **With the exception of sales pursuant to**
13 **R.S. 47:2202(D), a public sale pursuant to this Subpart** shall be advertised twice
14 in the official journal for the political subdivision, once at least thirty days prior to
15 the date of the public sale, and once no more than seven days prior to the date of the
16 public sale. The advertisement shall provide for the minimum bid, the latest date that
17 written bids will be accepted, the time and date of in-person bidding, and any other
18 terms of sale. However, if no minimum bid is set by the governing authority of the
19 political subdivision, ~~on the adjudicated property or assignment of a tax lien~~
20 ~~certificate issued to a political subdivision to be sold at the public sale, the~~
21 advertisement shall include a statement that no minimum bid is set and that the
22 ~~property shall be sold~~ **sale shall be made** to the highest bidder.

23 §2204. Additional terms of ordinance; ~~sale of adjudicated property; sale of~~
24 ~~immovable property to enforce a tax lien certificate held by a~~
25 ~~political subdivision~~

26 ~~The ordinance allowing for the public sale of adjudicated property, sale of~~
27 ~~immovable property to enforce a tax lien certificate held by a political subdivision,~~
28 ~~or assignment of a tax lien certificate issued to a political subdivision may provide~~
29 ~~that the public sale may be subject to terms and conditions imposed by the political~~

subdivision in the ordinance. The political subdivision may also authorize the sale of adjudicated property or assignment of a tax lien certificate issued to a political subdivision at public sale at a price determined by the highest bidder without setting a minimum bid or requiring an appraisal. An ordinance **adopted pursuant to this Subpart** may provide that a subsequent ordinance is required to approve the sale.

* * *

§2207.1. **Assignment Sale** of tax lien certificate; authentication **recording**

Upon receipt of the price for the assignment **sale** of a tax lien certificate and the satisfaction of any terms or conditions required in the ordinance authorizing the assignment, the political subdivision shall authenticate the assignment of the tax lien certificate and file the assignment of the tax lien certificate **sale, the political subdivision shall execute the sale of the tax lien and file the act of sale of the tax lien certificate** with the recorder of mortgages of the parish in which the property is located.

§2208. Sale or donation of adjudicated property; sale of immovable property to enforce a tax lien certificate held by a political subdivision; affidavit

A. Contemporaneously with or subsequent to the filing of the **act of** sale or donation of adjudicated property or the sale of immovable property to enforce a tax lien certificate held by a political subdivision, the ~~acquiring person~~, **transferee or** his successors; or assigns shall file with the recorder of mortgages of the parish in which the property is located an affidavit indicating how the tax sale parties or the tax **lien** auction parties whose interest the ~~acquiring person~~, **transferee or** his successors; or assigns intends to be terminated were identified, how the address of each tax sale party or tax **lien** auction party was obtained, how the written notice was sent, the results of sending the written notice, and the dates of publication. The affidavit shall also contain a statement of the **any** interest to which the purchaser or donee takes subject. The recorder of mortgages shall index the affidavit under the names of the owner filing the affidavit and each tax debtor, as mortgagors. The affidavit shall be sufficient if it is in the following form:

"AFFIDAVIT	UNITED STATES OF AMERICA
BY	STATE OF LOUISIANA
[NAME OF AFFIANT]	PARISH OF _____

This affidavit shall be indexed under each of the following names as mortgagor:

- (a) [Name of owner causing the filing of the affidavit]
- (b) [Name of each tax debtor]
- (c) [Names of other tax **lien** auction parties]

BE IT KNOWN, on the _____ day of _____ [MONTH], _____
[YEAR],

BEFORE ME, the undersigned notary public, duly qualified in and for the state and
parish aforesaid, and in the presence of the undersigned competent witness, PERSONALLY
CAME AND APPEARED:

_____ [name of affiant], major domiciliary of
the Parish of _____, State of Louisiana ("affiant"), who,
after being duly sworn, deposed and stated that on his personal knowledge:

1. Affiant personally examined [name of abstract] [title certificate] [the public
records] (the "abstract") affecting the following described immovable property located in the
Parish of _____, State of Louisiana (the "property"):

[Legal description of property]

2. A review of the abstract by the Affiant revealed the following persons or entities
with an interest in the property, which interest is listed beside the name:

Name	Interest in property	Recordation information

3. Affiant reviewed the documents listed in the abstract, the telephone book
published by [name of telephone book publisher] for the Parish of _____
dated for use until [date], and utilized all the resources under [list other examination
resources, including internet search engines, if any], and the search revealed the following
last known addresses for the persons listed in Item 2 above:

Name	Address

4. Affiant reviewed the records of the Louisiana Secretary of State and the secretary of state of the states set forth by the names of the entities listed below, and the search revealed the following addresses for the entities listed in Item 2 above:

Name	State	Address

5. Affiant caused to be sent a written notice notifying the persons or entities listed in Item 2 above at the addresses listed in Items 3 and 4 above. A sample of the form of the written notice is attached and satisfied R.S. 47:2206(A).

6. The method and results of the notifications set forth in Item 5 above are listed by name and address as follows:

Name	Method	Results

7. Notification was also published in [journal of general circulation for the political subdivision] on [list dates] [and was posted on the property]. The form of the publication is attached and satisfied R.S. 47:2206(B).

8. Pursuant to R.S. 47:2208(C), the following interests are cancelled, terminated, erased, or released, as applicable, only insofar as they affect the Property:

Name of interest holder	Name of instrument	Recordation information

THUS DONE AND PASSED on the day, month and year set forth above, in the presence of the undersigned competent witness, who have signed their names with affiant, and me, Notary, after reading of the whole.

WITNESSES:

AFFIANT:

Printed Name: _____ Printed Name: _____

Printed Name: _____

NOTARY PUBLIC

Printed Name: _____

Notary/Bar Roll No.: _____"

* * *

D. Upon filing of the affidavit, the recorder of mortgages ~~or the recorder of conveyances~~ shall treat and mark as canceled, terminated, released, or erased all of those liens, privileges, mortgages, or other encumbrances canceled, terminated, released, or erased under Subsection B or C of this Section, only insofar as they affect the property.

E. The owner filing the affidavit shall be liable to and indemnify the recorder of mortgages, ~~the recorder of conveyances~~, and any other person relying on the cancellation, termination, release, or erasure by affidavit for any damages that they may suffer as a consequence of such reliance if the recorded affidavit contains materially false or incorrect statements that cause the recorder to incorrectly cancel, terminate, release, or erase any interest listed in the affidavit. The recorder of mortgages ~~and the recorder of conveyances~~ shall not be liable for any damages resulting to any person or entity as a consequence of the cancellation, termination, release, or erasure of any interest in compliance with this Section.

F. If the sale or donation has the effect of terminating an interest established by a filing in the conveyance records, the affidavit shall also be filed in the conveyance records.

§2209. Sale or donation to tax sale party or tax **lien** auction party

Notwithstanding any provision of law to the contrary, when a tax sale party or tax **lien** auction party ~~participates, directly or indirectly, in a post-adjudication sale or donation, sale of immovable property to enforce a tax lien certificate held by a political subdivision, or assignment of a tax lien certificate,~~ **acquires an interest by**

sale or donation pursuant to this Subpart, it shall be treated as a redemption or termination of as an extinguishment of the tax lien certificate, and the tax sale party or tax lien auction party shall be required to pay all taxes and costs in accordance with all laws applicable to redemptions or terminations. ~~However, if~~ If the property is redeemed or the tax lien certificate is terminated extinguished pursuant to this Section, all mortgages, liens, privileges, and other encumbrances affecting the property prior to the sale shall remain in full force and effect with the same validity and priority as if the sale had not occurred.

* * *

~~§2211. Disposition of proceeds of sale of adjudicated property~~

The proceeds of the sale of adjudicated property under prior law or the sale of immovable property to enforce a tax lien certificate held by a political subdivision exceeding **a sale pursuant to this Subpart in excess of** the statutory impositions, other governmental liens, costs of the sale, and other costs incurred by the political subdivision in holding and maintaining the property shall be held by the political subdivision for the benefit of persons holding an interest in the property for a period of one year from the date that notice is sent as provided by this Section. No later than thirty days after the date of the sale, the political subdivision shall notify each tax **lien** auction party of the excess funds being held for the benefit of persons holding an interest in the property. Any person holding an interest in the property may submit an application to receive that person's portion of the proceeds by submitting an affidavit to the political subdivision asserting the facts necessary to prove their interest in the property and the proportion of the proceeds to which they are entitled. If no application to receive the excess bid is received timely, the excess bid shall revert to the selling political subdivision.

* * *

PART V. ~~TERMINATION~~ EXTINGUISHMENT OF LIEN

SUBPART A. GENERAL PROVISIONS

* * *

§2241.1. Redemptions ~~made~~ **of tax sales held** prior to January 1, 2026

A. Redemptions for tax sales ~~which occurred or tax certificates issued prior to January 1, 2026,~~ shall be made in accordance with the law in effect on December 31, 2025.

B.(1) For properties adjudicated to the state for tax years 1880 through 1973, redemptions shall be made through the register of the state land office.

(2) For property adjudicated to the state for nonpayment of taxes for years 1880 through 1973, any person may redeem the property in the name of the tax debtor, subject to any encumbrance placed on the property by the state, until such time as the state transfers the property.

§2242. Person entitled to ~~terminate~~ **extinguish**

Any person may cause a tax lien ~~certificate~~ to be ~~terminated~~ **extinguished**. Except as necessary to allow the termination price to be considered a debt of the bankruptcy estate, neither a tax lien certificate holder nor a person causing a tax lien ~~certificate~~ to be ~~terminated~~ **extinguished** shall qualify as a creditor in the tax debtor's succession or business reorganization, liquidation, or receivership.

§2243. Termination payments

~~A. If no action has been brought pursuant to R.S. 47:2266.1, the following rules shall apply:~~

~~(1) Any person may cause a tax lien certificate to be terminated by paying the termination price to the tax collector of the appropriate political subdivision.~~

~~(2) The tax collector shall remit the termination price to the certificate holder no later than thirty days after receipt of the termination price.~~

A.(1) Except as otherwise provided in Subsection C of this Section, a tax lien shall be extinguished by payment of the termination price to the tax collector of the appropriate political subdivision.

(2) Upon receipt of the termination price, the tax collector shall do each of the following:

(a) Notify the terminating party of the existence of any additional tax lien

certificates within the tax collector's authority that remain outstanding on the property.

(b) Remit the termination price to the tax lien certificate holder within thirty days.

B.(1) The termination price shall include all of the following:

(a) ~~The statutory impositions together with interest at a rate of one percent per month from the day after the due date to the date of the tax lien auction~~ The face value of the tax lien certificate.

(b) ~~A penalty at the rate of five percent calculated on the statutory impositions~~ Any penalty assessed in accordance with the provisions of R.S. 47:2127.

(c) ~~The costs related to the auction and required notices incurred by the tax collector.~~

(d) ~~The cost of preparing and recording the tax lien certificate.~~

(e) ~~The cost of preparing and recording the termination certificate.~~

(f)(d) ~~Interest calculated on the amount paid at the tax lien auction at the rate established at auction, or in the case of a tax lien certificate issued in the name of the political subdivision, interest calculated on the amount that would have been due at the tax lien auction at the rate of one percent per month on a noncompounding basis~~ face value of the tax lien certificate in accordance with the provisions of R.S. 47:2154(F).

(g)(e) ~~The costs incurred by the tax lien certificate holder related to post-auction notices in an amount not to exceed five hundred dollars, provided that an affidavit was submitted to the tax collector in accordance with R.S. 47:2156 prior to the termination payment being made.~~

(f) Any amounts owed to the tax lien certificate holder pursuant to R.S. 47:2160.1 for subsequent parish or municipal statutory impositions, interest, and penalty.

(2) ~~If the certificate holder has paid subsequent statutory impositions for the~~

1 subject property, the termination price shall also include the amount of the
2 subsequent statutory impositions, together with any applicable penalty, interest, and
3 costs that may have accrued pursuant to this Part.

4 ~~(3)(a)~~**(2)(a)** If the certificate holder has caused any tax ~~lien certificates~~ **liens**
5 outstanding on the subject property to be ~~terminated~~ **extinguished** and such
6 ~~terminated tax lien certificate~~ **the tax lien** would not be preempted pursuant to R.S.
7 47:2155(C), the amount of ~~such~~ **the** termination payments shall be included in the
8 termination price, together with interest on the amount of the termination payments
9 at the rate stated in the certificate calculated on a noncompounding basis.

10 (b) A certificate holder who ~~terminates~~ **extinguishes** a tax lien ~~certificate~~ in
11 accordance with Subparagraph (a) of this Paragraph shall notify the tax collector at
12 the time of the ~~termination~~ **payment** of his status as the certificate holder. ~~Interest~~
13 ~~shall not accrue pursuant to Subparagraph (a) of this Paragraph if~~ **If** the certificate
14 holder fails to satisfy the requirements of this Subparagraph **the certificate holder**
15 **shall not be entitled to recover as part of the termination price the amounts**
16 **specified in Subparagraph (a) of this Paragraph.**

17 **(3)(a) The tax collector shall not be required to accept partial payment**
18 **of the termination price due for a given tax lien certificate.**

19 ~~(4)(a)~~ **The (b) Notwithstanding the provisions of Subparagraph (a) of this**
20 **Paragraph, the** tax collector shall not refuse to accept payment of the termination
21 price due for an outstanding tax lien on the basis that one or more additional tax lien
22 certificates or unsold statutory impositions remain outstanding with respect to the
23 subject property.

24 ~~(b)~~**(c)** If there are multiple tax lien certificates outstanding with respect to the
25 subject property and the amount paid to terminate is less than the amount necessary
26 to ~~terminate~~ **extinguish** all ~~terminable~~ tax ~~lien certificates~~ **liens** outstanding, the tax
27 collector shall apply the amount paid as directed by the payor or, if not directed by
28 the payor, to the oldest ~~terminable~~ tax lien ~~certificate~~ outstanding.

29 * * *

§2244. Additional payments to political subdivision

The termination payment shall include the actual costs incurred by the political subdivision for preparation of the tax lien certificate, provision of the notice of the auction, provision of any post-auction notice, and recording costs. However, the total reimbursable costs **pursuant to this Section** shall not exceed three hundred dollars, exclusive of filing and recording fees.

§2245. Termination ~~of tax lien~~ certificate

Upon payment of all amounts due **to extinguish a tax lien** pursuant to R.S. 47:2243 and 2244, the tax collector shall issue a termination certificate in the name of the tax debtor and file the termination certificate in the appropriate mortgage records. Upon receipt of the termination certificate, the recorder of mortgages shall mark the tax lien certificate or tax lien certificates cancelled. The termination certificate shall be sufficient if it is in the following form:

* * *

SUBPART B. ~~PROPERTY RECEIVING NO BID~~

TAX LIENS HELD BY A POLITICAL SUBDIVISION

§2246. Right to ~~purchase~~ **sell** a tax lien certificate ~~issued to the~~ **held by a** political subdivision

~~For property receiving no bid, any person may purchase a tax lien certificate issued to the political subdivision from the political subdivision and on the terms and conditions established by the political subdivision and file an action as a certificate holder pursuant to R.S. 47:2266.1.~~ **On the terms and conditions established by the political subdivision, any person may purchase from a political subdivision a tax lien evidenced by a tax lien certificate issued in favor of and held by the political subdivision. A person who purchases a tax lien pursuant to this Section shall have the same rights as any other tax lien certificate holder pursuant to this Chapter.**

§2247. ~~Termination~~ **Extinguishment** of tax lien certificate ~~issued to~~ **held by** political subdivisions; ~~additional payments~~

~~B. For property adjudicated to the state for nonpayment of taxes for years 1880 through 1973, any person may redeem the property in the name of the tax debtor, subject to any encumbrances placed on the property by the state, until such time as the state transfers the property.~~

* * *

A.(1) Upon the expiration of the later of three years from recordation of the tax lien certificate or ~~one hundred eighty days~~ **six months** after providing the notices required by R.S. 47:2156, a certificate holder may, by verified petition, institute in a court of competent jurisdiction, as determined by the value of the immovable property described and not by the value of the delinquent obligation, an ordinary proceeding against each owner of the property seeking recognition of the amounts due to the certificate holder **delinquent obligation** and the lien and privilege evidenced by the tax lien certificate. **The petition shall name as a defendant each owner of the property shown in the conveyance records.**

(3) At the time of filing, the petitioner shall send a copy of the petition to the tax collector and file a notice of pendency of action with the recorder of mortgages of the parish in which the property is located. The notice of pendency of action shall

1 preserve the effect of the certificate as a tax lien on the property described therein
2 during the pendency of the action, ~~notwithstanding R.S. 47:2155(C).~~

3 (4) Citation and service shall be made on ~~a~~ **each** defendant in accordance
4 with the Code of Civil Procedure unless a written waiver has been filed.

5 (5) The petition shall include each of the following allegations:

6 (a) Petitioner is a certificate holder of a tax lien recorded in the mortgage
7 records of this parish.

8 (b) At least three years have passed since the recordation of the tax lien
9 certificate.

10 (c) At least ~~one hundred eighty days~~ **six months** have passed since the
11 transmission of notices as required by R.S. 47:2156.

12 (d) The attached tax lien certificate was issued for the collection of ~~the~~
13 delinquent ~~obligations~~ **obligation for payment of statutory obligations** on the
14 property described.

15 (e) The complete legal description of the immovable property subject to the
16 tax lien certificate.

17 (f) The amount of the ~~delinquent~~ obligation secured by the lien as evidenced
18 by the **tax lien certificate, the** statement of tax collector, and the affidavit of costs
19 incurred executed by the certificate holder.

20 (g) **The amount secured by any privilege held by the petitioner pursuant**
21 **to R.S. 47:2158.**

22 (h) The petitioner is entitled to recover court costs and reasonable attorney
23 fees incurred in prosecution of the action.

24 (6) Except for good cause shown, the recoverable amount of attorney fees
25 shall not exceed the greater of twenty-five percent of the total amount sought to be
26 collected as specified in Subparagraph (5)(f) of this ~~Paragraph~~ **Subsection** or two
27 thousand five hundred dollars.

28 * * *

29 D.(1) Until close of business on the thirtieth day following the date on which

1 the last party was served, or the next business day that is not a legal holiday if the
2 thirtieth day is a legal holiday, any person may cause the tax lien ~~certificate~~ to be
3 ~~terminated~~ **extinguished** by delivering the termination price to the tax collector. For
4 purposes of determining costs incurred by the tax lien certificate holder to be
5 included in the termination price, the affidavit of costs shall be determinative unless
6 an order or judgment of the court states otherwise. The tax collector shall not be
7 liable to any person for any error in calculation of the termination price.

8 (2) ~~After the period described in Paragraph (1) of this Subsection, the tax lien~~
9 ~~certificate may be terminated only by the court or the tax lien certificate holder.~~
10 ~~Nothing in this provision shall prohibit the tax collector from cancelling any tax lien~~
11 ~~certificate improperly issued.~~ **After the period described in Paragraph (1) of this**
12 **Subsection has expired, the following rules shall apply:**

13 **(a) The tax lien certificate holder may file a motion for judgment**
14 **recognizing the tax lien and any privilege arising under R.S. 47:2158.**

15 **(b) The tax collector shall no longer accept any attempted termination**
16 **payments, and the tax lien shall be extinguished only pursuant to Paragraph (3)**
17 **of this Subsection. Nothing in this provision shall prohibit the tax collector from**
18 **cancelling any tax lien certificate improperly issued.**

19 (3) ~~Any~~ **At any time prior to a judicial sale pursuant to R.S. 47:2267, any**
20 ~~person holding an interest in the property which~~ **that** may be terminated by the
21 enforcement of the **tax** lien ~~and privilege evidenced by the tax lien certificate may~~
22 ~~terminate the tax lien by filing~~ **may file** a contradictory motion for the court to set
23 the termination price. **No later than thirty days after the motion is filed, the court**
24 **shall enter an order fixing the termination price in accordance with R.S.**
25 **47:2243 ordering the mover to remit the full termination price no more than**
26 **thirty days following the signing of the order by either depositing the full**
27 **termination price into the registry of the court or delivering the full termination**
28 **price to the certificate holder** and ~~direct~~ **directing** the clerk of court to terminate
29 the tax lien certificate; upon deposit of the termination price in the registry of the

1 court or delivery of the termination price to the certificate holder. ~~The court shall fix~~
2 ~~the amount of the termination price within thirty days of filing of the motion.~~ **For**
3 **purposes of this Paragraph, the termination price shall include the amount**
4 **secured by any privilege held by the petitioner pursuant to R.S. 47:2158.**

5 (4) Any penalty that has become final pursuant to R.S. 47:2158.1 or 2231.1
6 that remains unpaid at the time that an action pursuant to this Section is filed may be
7 enforced by subtracting the amount of the penalty from the termination price due.

8 E. A judgment rendered in favor of the plaintiff shall be in rem only. The
9 judicial mortgage created by the recordation of the judgment shall affect only the
10 property described in the petition and shall ~~prime~~ **be preferred to** all other liens,
11 privileges, mortgages, and other encumbrances of any nature, ~~whatsoever~~ regardless
12 of when **recorded, except those listed in R.S. 47:2268(B).**

13 §2267. Procedure to enforce ~~tax~~ lien and ~~privilege~~; proceeds of judicial sale

14 A. ~~A~~ **Except as otherwise provided in this Section and R.S. 47:2268, a**
15 judgment **rendered** in favor of the tax lien certificate holder in an action brought
16 pursuant to R.S. 47:2266.1 ~~may be enforced by a writ of fieri facias directing the~~
17 ~~seizure and sale of the property described in the judgment pursuant to~~ **shall be**
18 **executed by a writ of fieri facias in accordance with the provisions of Title II of**
19 **Book IV of the** Code of Civil Procedure, Article 2291 et seq. ~~The procedure for~~
20 ~~enforcement of a judgment pursuant to a writ of fieri facias pursuant to those articles~~
21 ~~shall apply to the procedure to enforce the lien evidenced by a tax lien certificate.~~

22 B. **A judicial sale for the execution of a judgment rendered pursuant to**
23 **R.S. 47:2266.1 shall be subject to the following rules:**

24 **(1)** The winning bidder shall deliver the price of the judicial sale to the
25 sheriff. After deducting the costs of the sale and any commission due, the sheriff
26 shall distribute the proceeds in the following order:

27 ~~(1)(a)~~ **(a)** To the plaintiff certificate holder for the payment of the judgment plus
28 judicial interest through the date of sale and reasonable costs and attorney fees
29 incurred in relation to the judicial sale.

1 ~~(2)(b)~~ To the holders of **any other** tax lien certificates that certificate
2 holders whose rights have not perempted for the termination price.

3 ~~(3)(c)~~ To holders of recorded mortgages, liens, and privileges to satisfy each
4 claim.

5 ~~(4)(d)~~ To each owner in accordance with their interest.

6 ~~C.(2)~~ Distribution of the judgment amount to the plaintiff tax lien certificate
7 holder shall be made immediately following the sale, regardless of any dispute that
8 arises between other parties over allocation of the surplus sale proceeds. Disputes
9 over the surplus proceeds shall not delay the issuance of the sheriff's deed to the
10 winning bidder.

11 ~~D.(3)~~ If any of the proceeds are not able to be delivered, they shall be
12 deposited in the registry of the court in which the original action was brought. The
13 cost of causing the deposit shall be deducted from the funds being deposited. If the
14 surplus proceeds are not claimed within one year, they shall be subject to the
15 Uniform Unclaimed Property Act of 1997, R.S. 9:151 et seq.

16 §2268. Effect of judicial sale

17 ~~A. The judicial sale~~ **Except as otherwise provided in Subsection B of this**
18 **Section, a judicial sale pursuant to R.S. 47:2267** shall terminate all interests in the
19 immovable property, ~~except the following, if filed prior to the tax lien certificate:~~

20 **B. The rights and obligations established or created by the following**
21 **written instruments affecting immovable property shall not be terminated**
22 **pursuant to this Chapter to the extent the interests remain effective against**
23 **third persons and are filed with the appropriate recorder prior to the**
24 **recording of the tax lien certificate:**

25 (1) Building restrictions, condominium declarations, or other common
26 ownership interest regimes.

27 (2) Dedications in favor of political subdivisions, the public, or public
28 utilities.

29 (3) Immobilizations of ~~manufactured~~ **factory-built** homes.

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

(5) Levee or drainage projects by the departments, agencies, boards, or commissions of the state of Louisiana and their political subdivisions, including but not limited to a levee district or levee and drainage district as identified in Chapter 4 of Title 38 of the Louisiana Revised Statutes of 1950, parishes or municipalities, and the United States.

(6) Mineral rights.

(7) Pipeline servitudes.

(8) Predial servitudes.

Section 2. The heading of Part III of Chapter 5 of Subtitle III of Title 47 of the Louisiana Revised Statutes of 1950, R.S. 47:2145(E), the heading of Part IV of Chapter 5 of Subtitle III of Title 47 of the Louisiana Revised Statutes of 1950, 2205, the heading of 2207 and (A), the introductory paragraph of (B), the introductory paragraph of (C), and (E) are hereby amended and reenacted read as follows:

PART III. TAX **COLLECTION** SALES ~~AND REDEMPTIONS~~

SUBPART A. MOVABLE PROPERTY

* * *

§2145. Movable property; additional sanction for tax collection

* * *

E. All movable property sold ~~at tax sales~~ **for the collection of delinquent taxes** shall be immediately delivered without the right of redemption into actual possession of the purchaser by the tax collector, who shall have full authority and power to make all the seizures necessary to take and deliver such actual possession.

* * *

PART IV. ~~ADJUDICATED PROPERTY~~ **TAX LIENS HELD**

BY A POLITICAL SUBDIVISION

* * *

§2205. Donations of adjudicated property

1 The governing body of a political subdivision may by ordinance allow the
 2 donation of any identified adjudicated property to any person to the extent allowed
 3 by the ~~Louisiana~~ Constitution **of Louisiana**. The donated property ~~can~~ **may** be used
 4 only for purposes allowed by the ~~Louisiana~~ Constitution **of Louisiana**.

5 * * *

6 §2207. ~~Sale~~ **Act of sale** or donation ~~of adjudicated property; authentication~~
 7 **recordation**; form

8 A. At any time after the expiration of the sixty-day or six-month periods, as
 9 applicable, set forth in R.S. 47:2206(A) and (B), and, if applicable, upon the
 10 satisfaction of any terms or conditions required in the ordinance authorizing the sale
 11 or donation, the ~~acquiring person~~ **transferee of the property**, or his successors and
 12 assigns, may send to the political subdivision a written notice requesting that the
 13 political subdivision ~~authenticate~~ **execute** a sale or donation. The political
 14 subdivision shall ~~authenticate~~ **execute** the sale or donation within ten days from the
 15 date of the request or as soon thereafter as ~~practical~~ **practicable**. The ~~acquiring~~
 16 ~~person~~ **transferee** shall ~~be responsible for filing~~ **file** the **act of** sale or donation **for**
 17 **recordation in the conveyance records of the parish in which the property is**
 18 **located** and **shall be responsible for the** payment of all filing fees. The only
 19 warranty owed by the political subdivision shall be a warranty against eviction
 20 resulting from a prior alienation by the political subdivision. Otherwise, all sales and
 21 donations shall be without warranty, either expressed or implied, even as to return
 22 or reduction of the purchase price, including without limitation the warranty against
 23 redhibitory defects or vices and the warranty that the thing sold is reasonably fit for
 24 its ordinary purpose or the ~~acquiring person's~~ **transferee's** intended or particular
 25 purpose. These waivers or exclusions of warranties shall be self-operative regardless
 26 of whether the waivers or exclusions are contained in the act of sale or donation, and
 27 regardless of whether they are clear and unambiguous, and regardless of whether
 28 they are brought to the attention of the ~~acquiring person~~ **transferee**. This provision
 29 supersedes the requirements of any other law.

1 B. The ~~writing constituting the~~ act of sale shall be sufficient if it is a writing
2 in the following form:

3 * * *

4 C. The ~~writing constituting the~~ act of donation shall be sufficient if it is a
5 writing in the following form:

6 * * *

7 E. A certified copy of the act of sale or donation shall be prima facie
8 evidence of the regularity of all matters dealing with the sale or donation and the
9 validity of the sale or donation.

10 Section 3. R.S. 47:2153.1 as enacted by Section 1 of Act 774 of the 2024 Regular
11 Session of the Legislature of Louisiana is hereby repealed.

12 Section 4. The Louisiana State Law Institute is hereby directed to redesignate
13 existing R.S. 47:2141, entitled "Movable property; notice of delinquency" as R.S. 47:2142,
14 to redesignate existing R.S. 47:2142 entitled "Movable property; seizure and sale" as R.S.
15 47:2143, to redesignate existing R.S. 47:2143 entitled "Movable property; procedure when
16 removed from parish or municipality before payment" as R.S. 47:2144, to redesignate
17 existing R.S. 47:2144 entitled "Movable property; summary seizure to secure payment" as
18 R.S. 47:2145, to redesignate existing R.S. 47:2145 entitled "Movable property; additional
19 sanction for tax collection" as R.S. 47:2146, to redesignate existing R.S. 47:2146 entitled
20 "Movable property; tax debtors' rights" as R.S. 47:2147, and to redesignate existing R.S.
21 47:2147 entitled "Movable property; payment of taxes by party taking possession" as R.S.
22 47:2148.

23 Section 5. This Act shall apply to all taxable periods beginning on or after January
24 1, 2026.

25 Section 6. This Act shall become effective on January 1, 2026; if vetoed by the
26 governor and subsequently approved by the legislature, this Act shall become effective on
27 the day following such approval by the legislature or January 1, 2026, whichever is later.

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Senate Legislative Services. The keyword, summary, 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)]

DIGEST

SB 55 Reengrossed

2025 Regular Session

Miller

Present law defines various terms related to the payment and collection procedure for property tax lien auctions and adjudicated property.

Proposed law modifies the definitions of the terms "acquiring person", "delinquent obligation", "owner", "tax auction party", "tax lien auction", "tax lien certificate", "tax sale certificate", and "termination price" and otherwise retains present law definitions.

Proposed law defines the term "face value" of a tax lien certificate as the total amount of the delinquent obligation at the time the tax lien certificate is issued. This shall include the delinquent statutory impositions and any interest and costs accruing prior to the issuance of the tax lien certificate but shall not include any penalty assessed pursuant to present law.

Proposed law defines the term "tax lien" as the right to receive payment of the delinquent obligation and includes the lien and privilege securing the delinquent obligation pursuant to present law.

Proposed law defines the term "tax lien certificate holder" as the purchaser of a tax lien and the purchaser's successors or assigns, provided that the tax lien has not been extinguished.

Present law provides for the termination of a tax lien or a tax lien certificate.

Proposed law changes the terminology from "termination of the tax lien" to "extinguishment of the tax lien" throughout present law.

Present law provides for the enforcement of a tax lien certificate.

Proposed law changes the terminology from "tax lien certificate" to "tax lien".

Present law requires that any delinquent statutory impositions bear interest from the day after taxes were due until paid and provides the rate at which interest accrues.

Proposed law clarifies that interest continues to accrue until either the statutory impositions are paid, a tax lien certificate is issued for the delinquent obligation on immovable property, or the moveable property is sold pursuant to the provisions of present law.

Present law provides for the time and payment of taxes and also details how and when interest and penalties run on unpaid taxes.

Proposed law requires that a delinquent obligation be secured by a lien and privilege in accordance with the provisions present law. Further requires that the lien and privilege have priority over all other mortgages, liens, privileges, and other encumbrances and requires that all tax liens rank concurrently, regardless of when the statutory impositions become due or the tax lien certificates are recorded.

Present law allows the exclusion of delinquent obligations related to immovable property encumbered by a tax lien certificate issued to and held by a political subdivision from a tax lien auction at the election of the political subdivision. Further requires the tax collector to file a tax lien certificate in favor of the political subdivision in the mortgage records as soon as practical after being directed to do so by the political subdivision.

Proposed law relocates this provision but otherwise retains present law.

Present law requires the tax lien certificate holder to send notice to each tax lien auction party at least 180 days but no more than one year before bringing an action.

Proposed law amends the period of time to send notice to at least six months but no more than one year before bringing an action and otherwise retains present law.

Present law authorizes a tax lien certificate holder to make necessary repairs that are required to comply with the notice of order. Further authorizes a privilege on the immovable property to the tax lien certificate holder who makes the repairs.

Proposed law clarifies that the privilege arising due to repairs is effective against third persons once the privilege is filed in the mortgage records and is preferred in rank to all other mortgages, privileges, and other rights effective against third persons.

Present law disallows the eviction of a tax debtor who remains the owner and resident of the property subject to a tax lien certificate.

Proposed law clarifies that the tax lien certificate holder is also prohibited from charging rental or lease payments on the owner of occupants.

Present law requires a penalty of five percent of the price paid by the acquiring person plus five percent of amounts paid by the tax debtor and provides that the penalty accrues until the property is redeemed.

Proposed law clarifies that the penalty accrues until the property is redeemed, the tax lien is extinguished, or the debtor's interest is terminated.

Present law provides for the authentication of a sale or donation of property.

Proposed law replaces the term authenticate or authentication with the term execute or execution and otherwise retains present law.

Present law provides the process for the sale or donation of adjudicated property.

Proposed law requires that if the sale or donation terminates an interest established by a filing in the conveyance records then the affidavit of sale or donation must be filed in the conveyance records as well and otherwise retains present law.

Present law allows a certificate holder upon expiration of three years from the recordation of the tax lien certificate or 180 days after providing notice required under present law to petition a court seeking recognition of the delinquent obligation and tax lien and privilege.

Proposed law changes the requirement from 180 days after providing notice to six months after providing notice, requires the petition to name each owner of the property as a defendant, and otherwise retains present law.

Present law provides procedures to recognize amount due under a tax lien certificate. Further provides that after a certain time period, the tax lien certificate may only be terminated by the court or the tax lien certificate holder.

Proposed law expounds on the actions parties are allowed to take after the six month period including:

- (1) Filing a motion for judgment recognizing the tax lien and any privilege.
- (2) No longer accepting any attempted termination payments by the tax collector.

- (3) Filing of a contradictory motion for the court to set the termination price by any person holding an interest in the property. Further provides that the court shall enter an order fixing the termination price no later than 30 days after the motion is filed, order the mover to remit the full termination price no more than 30 days after signing of the order by depositing the full termination price into the court registry or delivering the full termination price to the certificate holder, and direct the clerk of court to terminate the tax lien certificate.

Proposed law authorizes the governing body of a political subdivision by ordinance to donate adjudicated property to any person as allowed under present constitution. Further authorizes the donated property to only be used as allowed by present constitution.

Proposed law makes technical changes to update and standardize terminology and otherwise retains present law.

Applicable to taxable periods beginning on or after January 1, 2026.

Effective on January 1, 2026.

(Amends R.S. 47:2122, 2127, 2151, 2153(A),(B)(1)(intro para), (C)(1)(a) and (4), and (D), 2154(A), (C) - (F), 2155, 2156, 2158, 2158.1, 2160, 2162, 2163, 2201-2204, the heading of 2208 and (A), (D), and (E), 2209, 2211, the heading of Part V of Ch. 5 of Subtitle III of Title 47 of the La. Revised Statutes of 1950, 2242, 2243(A) and (B), 2244, the heading of 2245 and (intro para), the heading of Subpart B of Part V of Ch. 5 of Subtitle III of Title 47 of the La. Revised Statutes of 1950, 2246, 2247, the heading of Part VI of Ch. 5 of Subtitle III of Title 47 of the La. Revised Statutes of 1950 as amended by §1 of Act No. 774 of the 2024 RS, R.S. 47:2127.1, 2140, 2151.1, 2160.1, 2164, 2207.1, 2241.1, 2266.1(A), (D), and (E), 2267, and 2268 as enacted by §1 of Act No. 774 of the 2024 RS, and the heading of Part III of Ch. 5 of Subtitle III of Title 47 of the La. Revised Statutes of 1950, R.S. 47:2145(E), the heading of Part IV of Ch. 5 of Subtitle III of Title 47 of the La. Revised Statutes of 1950, 2205, and heading of 2207 and (A), (B)(intro para), (C)(intro para), (E); adds R.S. 47:2127(E) and 2208(F) of §1 of Act No. 774 of the 2024 RS; repeals R.S. 47:2153.1 as enacted by §1 of Act No. 774 of the 2024 RS)

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Corrects internal citations.
2. Makes technical changes.

Senate Floor Amendments to engrossed bill

1. Require the ordering of the mover to remit the full termination price no more than 30 days following the signing of the order.