

**HOUSE COMMITTEE AMENDMENTS**

2025 Regular Session

Amendments proposed by House Committee on Ways and Means to Reengrossed Senate Bill No. 55 by Senator Miller

1 AMENDMENT NO. 1

2 On page 1, line 4, after "2204," delete the remainder of the line in its entirety and at the  
3 beginning of line 5 delete "(E)," and insert "2207 through"

4 AMENDMENT NO. 2

5 On page 2, line 1, after "R.S. 47:2127(E)" and before "of Section 1" delete "and 2208(F)"

6 AMENDMENT NO. 3

7 On page 2, line 12, after "2204," and before "2209," delete "the heading of 2208 and (A),  
8 (D), and (E)," and insert "2207 through"

9 AMENDMENT NO. 4

10 On page 2, line 21, after "R.S. 47:2127(E)" and before "of Section 1" delete "and 2208(F)"

11 AMENDMENT NO. 5

12 On page 4, delete lines 3 and 4 in their entirety and insert the following:

13 "in the property at issue as shown in the conveyance and mortgage records of the  
14 appropriate parish **as of the date of the determination.**"

15 AMENDMENT NO. 6

16 On page 7, line 12, after "**encumbrances.**" delete the remainder of the line in its entirety and  
17 delete lines 13 and 14 in their entirety

18 AMENDMENT NO. 7

19 On page 21, between lines 22 and 23, insert the following:

20 " \* \* \*

21 AMENDMENT NO. 8

22 On page 27, between lines 15 and 16, insert the following:

23 "**C.(1) A political subdivision in whose favor a tax lien certificate is**  
24 **issued pursuant to Paragraph (A)(4) of this Section shall cause the tax lien**  
25 **certificate, paraphed for identification with a copy of the tax sale certificate**  
26 **evidencing the adjudication, to be filed for registry in the mortgage records of**  
27 **the parish in which the property is located. Recordation shall have the effect of**  
28 **converting the tax sale title adjudicated to the political subdivision to a tax lien.**

29 **(2) For purposes of the three-year periods set forth in R.S.**  
30 **47:2266.1(A)(1) and Subsection D of this Section, the recordation of a tax lien**  
31 **certificate in accordance with this Subsection shall be deemed to occur on the**  
32 **date of the recordation of the tax sale certificate evidencing the adjudication.**"

1 AMENDMENT NO. 9

2 On page 27, at the beginning of line 16, delete "C." and insert "D."

3 AMENDMENT NO. 10

4 On page 30, delete lines 26 through 29 in their entirety and on page 31, delete line 1 in its  
5 entirety and insert the following:

6 "The ordinance allowing for the public sale of adjudicated property, sale of  
7 immovable property to enforce a tax lien certificate held by a political subdivision,  
8 or assignment of a tax lien certificate issued to a political subdivision may provide  
9 that the public sale may be subject to terms and conditions imposed by the political  
10 subdivision in the ordinance. ~~The political subdivision may also authorize the sale"~~

11 AMENDMENT NO. 11

12 On page 31, between lines 6 and 7, insert the following:

13 "§2207. Sale or donation of adjudicated property; sale of immovable property to  
14 enforce a tax lien ~~certificate~~ held by a political subdivision; authentication;  
15 form

16 A.(1) At Following the sale or donation of adjudicated property, at any  
17 time after the expiration of the sixty-day or six-month periods, as applicable, set  
18 forth in R.S. 47:2206(A) ~~and (B)~~, and, if applicable, upon the satisfaction of any  
19 terms or conditions required in the ordinance authorizing the sale or donation, the  
20 acquiring person, or his successors and assigns, may send to the political subdivision  
21 a written notice requesting that the political subdivision authenticate ~~a~~ the sale or  
22 donation. The political subdivision shall authenticate the sale or donation within ten  
23 days from the date of the request or as soon thereafter as ~~practical~~ practicable.

24 (2) Immediately following the public sale of immovable property to  
25 enforce a tax lien held by a political subdivision and, if applicable, upon the  
26 satisfaction of any terms or conditions imposed by the ordinance authorizing  
27 the public sale, the political subdivision shall execute in favor of the winning  
28 bidder an act of sale. Except as otherwise provided in R.S. 47:2268(B), the sale  
29 shall operate to terminate all interests in the immovable property.

30 (3) The acquiring person A transferee of immovable property in  
31 accordance with this Subpart shall be responsible for filing the act of sale or  
32 donation and payment of all filing fees. The only warranty owed by the political  
33 subdivision shall be a warranty against eviction resulting from a prior alienation by  
34 the political subdivision. Otherwise, all sales and donations shall be without  
35 warranty, either expressed or implied, even as to return or reduction of the purchase  
36 price, including without limitation the warranty against redhibitory defects or vices  
37 and the warranty that the thing sold is reasonably fit for its ordinary purpose or the  
38 ~~acquiring person's~~ transferee's intended or particular purpose. These waivers or  
39 exclusions of warranties shall be self-operative regardless of whether the waivers or  
40 exclusions are contained in the act of sale or donation, and regardless of whether  
41 they are clear and unambiguous, and regardless of whether they are brought to the  
42 attention of the ~~acquiring person~~ transferee. This provision supersedes the  
43 requirements of any other law.

44 B. ~~The writing constituting the~~ An act of sale shall be sufficient for  
45 purposes of this Section if it is a writing in the following form:

46 "NON-WARRANTY CASH SALE  
47 STATE OF LOUISIANA  
48 PARISH OF \_\_\_\_\_

1 BE IT KNOWN, on the dates written below before the undersigned Notaries  
2 Public, duly commissioned and qualified in their respective parishes, personally  
3 came and appeared:

4 [NAME OF POLITICAL SUBDIVISION],  
5 a political subdivision of the State of Louisiana, represented herein by  
6 \_\_\_\_\_, authorized by virtue of the attached ordinance of [name  
7 of governing body for the political subdivision], referred to as "Seller", who declared  
8 that:

9 Seller sells, without any warranty of title whatsoever, either expressed or  
10 implied, even as to the return or reduction of the purchase price, except for the  
11 warranty against eviction resulting from a prior alienation by the political  
12 subdivision, but with full substitution and subrogation in and to all the rights and  
13 actions of warranty which Seller may have, to:

14 [NAME OF PURCHASER]  
15 a \_\_\_\_\_, [for individuals, add marital status] whose  
16 permanent mailing address is \_\_\_\_\_, referred to  
17 as "Purchaser", all of Seller's right, title and interest in and to the property more fully  
18 described on Exhibit "A" attached hereto and made a part hereof, together with all  
19 appurtenances thereunto belonging or in any way appertaining, and all buildings and  
20 improvements located on the property, if any, collectively referred to as the  
21 "Property".

22 This sale is made and accepted for and in consideration of the sum  
23 of \_\_\_\_\_ (\$ \_\_\_\_\_) cash, which Purchaser  
24 has paid to Seller.

25 [Purchaser acknowledges that the property is being conveyed subject to any  
26 and all conditions and restrictions which may be required or recited in the attached  
27 ordinance.]

28 The \_\_\_\_\_ ad valorem taxes are to be paid by Purchaser.

29 THUS DONE AND PASSED by Seller, before me, Notary, and the  
30 undersigned competent witnesses, on this \_\_\_\_\_ day of \_\_\_\_\_,  
31 \_\_\_\_\_, in the city of \_\_\_\_\_, Louisiana.

32 WITNESSES: SELLER:  
33 [NAME OF POLITICAL SUBDIVISION]

34 \_\_\_\_\_  
35 Printed Name:

36 \_\_\_\_\_  
37 Printed Name:

38 Name:  
39 Title:

40 \_\_\_\_\_  
41 NOTARY PUBLIC  
42 Printed Name: \_\_\_\_\_  
43 Notary/Bar Roll No.: \_\_\_\_\_

44 THUS DONE AND PASSED by Purchaser, before me, Notary, and the  
45 undersigned competent witnesses on this \_\_\_\_\_ day of \_\_\_\_\_,  
46 \_\_\_\_\_, in the city of \_\_\_\_\_, Louisiana.

47 WITNESSES: PURCHASER:  
48 [[NAME OF PURCHASER]

49 \_\_\_\_\_  
50 Printed Name:

51 \_\_\_\_\_

1 Printed Name:  
2 Name:  
3 Title:  
4 \_\_\_\_\_

5 NOTARY PUBLIC  
6 Printed Name: \_\_\_\_\_  
7 Notary/Bar Roll No.: \_\_\_\_\_ "

8 C. ~~The writing constituting the~~ **An act of** donation shall be sufficient **for**  
9 **purposes of this Section** if it is a writing in the following form:

10 "NON-WARRANTY DONATION  
11 STATE OF LOUISIANA  
12 PARISH OF \_\_\_\_\_

13 BE IT KNOWN, on the dates written below before the undersigned Notaries  
14 Public, duly commissioned and qualified in their respective parishes, personally  
15 came and appeared:

16 [NAME OF POLITICAL SUBDIVISION],  
17 a political subdivision of the State of Louisiana, represented herein by  
18 \_\_\_\_\_, authorized by virtue of the attached Ordinance of [name of  
19 governing body for the political subdivision], hereinafter referred to as "Donor", who  
20 declared that:

21 Donor donates and delivers, without any warranty of title whatsoever, either  
22 express or implied, except for the warranty against eviction resulting from a prior  
23 alienation by the political subdivision, but with full substitution and subrogation in  
24 and to all the rights and actions of warranty which Donor may have, to :

25 [NAME OF DONEE]  
26 a \_\_\_\_\_, [for individuals, add marital status] whose  
27 permanent mailing address is \_\_\_\_\_, referred to as "Donee",  
28 all of the right, title and interest of the Donor in and to the property more fully  
29 described on Exhibit "A" attached hereto and made a part hereof, together with all  
30 appurtenances thereunto belonging or in any way appertaining, and all buildings and  
31 improvements located on the property, if any, collectively referred to as the  
32 "Property".

33 This donation is accepted by Donee.

34 Donee warrants and acknowledges to and agrees with Donor that Donee is  
35 accepting the property subject to any and all conditions and restrictions which may  
36 be required or recited in the attached ordinance.

37 Donor has been advised that the property donated can be used only for the  
38 purposes set forth in Article VII, Section 14(B) of the Louisiana Constitution.

39 The \_\_\_\_\_ ad valorem taxes are to be paid by Donee.

40 THUS DONE AND PASSED by Donor, before me, Notary, and the  
41 undersigned competent witnesses, on this \_\_\_\_\_ day of \_\_\_\_\_,  
42 \_\_\_\_\_, in the city of \_\_\_\_\_, Louisiana.

43 WITNESSES: DONOR: \_\_\_\_\_  
44 [NAME OF POLITICAL SUBDIVISION]

45 \_\_\_\_\_  
46 Printed Name:

47 \_\_\_\_\_  
48 Printed Name:

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Name:  
Title:

\_\_\_\_\_  
NOTARY PUBLIC  
Printed Name: \_\_\_\_\_  
Notary/Bar Roll No.: \_\_\_\_\_

THUS DONE AND PASSED by Donee, before me, Notary, and the undersigned competent witnesses, on this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, in the city of \_\_\_\_\_, Louisiana.

WITNESSES: DONEE: \_\_\_\_\_  
[NAME OF DONEE]

\_\_\_\_\_  
Printed Name:  
\_\_\_\_\_  
Printed Name:

Name:  
Title:

\_\_\_\_\_  
NOTARY PUBLIC  
Printed Name: \_\_\_\_\_  
Notary/Bar Roll No.: \_\_\_\_\_"

D. The provisions of R.S. 41:1338 shall not apply to the property being sold or donated in accordance with this Section.

E. A certified copy of the sale or donation shall be prima facie evidence of the regularity of all matters dealing with the sale or donation and the validity of the sale or donation **as reflected in the information contained therein.**"

AMENDMENT NO. 12

On page 31, delete lines 22 through 25 in their entirety and insert the following:

"tax **lien** auction parties whose ~~interest the acquiring person, his successors, or assigns intends to be~~ **interests have been or will be** terminated were identified, how the address of each ~~tax sale party or tax auction party~~ **such person** was obtained, how the written notice was sent, the results of sending the written notice, and the dates of publication. ~~The~~ **For sales and donations of adjudicated property, the**"

AMENDMENT NO. 13

On page 33, line 20, after "Pursuant to R.S." and before "the following" delete "47:2208(C)," and insert "**47:2207(A)(2) or 2208(C), as applicable,**"

AMENDMENT NO. 14

On page 34, delete line 7 in its entirety and insert the following:

"B. With respect to a sale **of adjudicated property**, the filing of the affidavit provided in Subsection A of this Section shall operate as a cancellation, termination, release, or erasure of record of all statutory impositions of all political subdivisions then due and owing, of all governmental liens, and of all interests, liens, mortgages, privileges, and other encumbrances recorded against the property sold and listed in the affidavit.

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

1 C. With respect to a donation **of adjudicated property**, the filing of the  
2 affidavit provided for in Subsection A of this Section shall operate as a cancellation,  
3 termination, release, or erasure of record of all statutory impositions of the donor  
4 political subdivision, and all other interests, liens, mortgages, privileges, and other  
5 encumbrances recorded against the property donated and listed in the affidavit,  
6 except governmental liens and statutory impositions of political subdivisions other  
7 than the donee political subdivision."

8 AMENDMENT NO. 15

9 On page 38, delete lines 17 through 20 in their entirety and insert the following:

10 "~~(4)(a)~~**(3)(a)** The tax collector shall not refuse to accept payment of the  
11 termination"

12 AMENDMENT NO. 16

13 On page 38, at the beginning of line 24, delete "(c)" and insert "(b)"

14 AMENDMENT NO. 17

15 On page 42, line 18, after "**certificate**" and before the period "." delete "**improperly issued**"  
16 and insert "**in accordance with other applicable provisions of law**"