

Regular Session, 2014

HOUSE BILL NO. 488

BY REPRESENTATIVE BERTHELOT

TAX/PROPERTY: (Constitutional Amendment) Authorizes agents of the tax collector to sell property for delinquent taxes and requires the fee of the authorized agent to be included within the costs recoverable in the tax sale

A JOINT RESOLUTION

Proposing to amend Article VII, Section 25(A)(1) and (E) of the Constitution of Louisiana, relative to tax sales; to provide relative to authorized agents of a tax collector; to provide relative to the costs recoverable in tax sales; to provide for submission of the proposed amendment to the electors; and to provide for related matters.

Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members elected to each house concurring, that there shall be submitted to the electors of the state of Louisiana, for their approval or rejection in the manner provided by law, a proposal to amend Article VII, Section 25(A)(1) and (E) of the Constitution of Louisiana, to read as follows:

§25. Tax Sales

Section 25.(A) Tax Sales. (1) There shall be no forfeiture of property for nonpayment of taxes. However, at the expiration of the year in which the taxes are due, the collector or an authorized agent of the collector, without suit, and after giving notice to the delinquent in the manner provided by law, shall advertise for sale the property on which the taxes are due. The advertisement shall be published in the official journal of the parish or municipality, or, if there is no official journal, as provided by law for sheriffs' sales, in the manner provided by judicial sales. On the day of sale, the collector or an authorized agent of the collector shall sell the portion

1 of the property which the debtor points out. If the debtor does not point out  
2 sufficient property, the collector shall sell immediately the least quantity of property  
3 which any bidder will buy for the amount of the taxes, interest, and costs, which shall  
4 also include the fixed or contingent fee of an authorized agent of the collector  
5 charged on the date of delinquency. The sale shall be without appraisalment. A tax  
6 deed by a tax collector shall be prima facie evidence that a valid sale was made.

7 \* \* \*

8 (E) Movables; Tax Sales. When taxes on movables are delinquent, the tax  
9 collector or an authorized agent of the collector shall seize and sell sufficient  
10 movable property of the delinquent taxpayer to pay the tax and costs, which shall  
11 also include the fixed or contingent fee of an authorized agent of the collector  
12 charged on the date of delinquency, whether or not the property seized is the  
13 property which was assessed. Sale of the property shall be at public auction, without  
14 appraisalment, after ten days advertisement, published within ten days after date of  
15 seizure. It shall be absolute and without redemption.

16 If the tax collector can find no corporeal movables of the delinquent to seize,  
17 he may levy on incorporeal rights, by notifying the debtor thereof, or he may proceed  
18 by summary rule in the courts to compel the delinquent to deliver for sale property  
19 in his possession or under his control.

20 \* \* \*

21 Section 2. Be it further resolved that this proposed amendment shall be submitted  
22 to the electors of the state of Louisiana at the statewide election to be held on November 4,  
23 2014.

24 Section 3. Be it further resolved that on the official ballot to be used at the election,  
25 there shall be printed a proposition, upon which the electors of the state shall be permitted  
26 to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as  
27 follows:

28 Do you support an amendment allowing an authorized agent of a tax  
29 collector to sell property for delinquent taxes and that the fee charged by the

- 1 authorized agent be included within the costs that the collector can recover  
2 in the tax sale? (Amends Article VII, Section 25(A)(1) and (E))

## DIGEST

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

Berthelot

HB No. 488

**Abstract:** Authorizes an agent of a tax collector to sell property for delinquent taxes and requires that the fee charged by the authorized agent be included within the costs the collector can recover in the tax sale.

Present constitution prohibits the forfeiture of property for nonpayment of taxes. However, at the expiration of the year in which the taxes are due, the collector, without suit, and after giving notice to the delinquent as required by present law shall advertise for sale the property on which the taxes are due. Further requires the collector to sell the least quantity of property which any bidder will buy for the amount of the taxes, interest, and costs.

Present constitution requires, relative to delinquent taxes on movables, the tax collector to seize and sell sufficient movable property of the delinquent taxpayer to pay the tax, whether or not the property seized is the property assessed with delinquent taxes.

Proposed constitutional amendment retains present constitution but adds that the collector or an authorized agent of the collector may sell the property of the delinquent taxpayer. Requires the fixed or contingent fee of the collector's authorized agent charged on the date of delinquency be included in the costs the collector can recover in the sale of the property.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Nov. 4, 2014.

(Amends Const. Art. VII, §25(A)(1) and (E))