ACT No. 825

HOUSE BILL NO. 1144 (Substitute for House Bill No. 953 by Representative Leger)

BY REPRESENTATIVE LEGER AND SENATOR MURRAY

1	AN ACT
2	To amend and reenact R.S. 13:4202(B)(2) and R.S. 47:1966(A) and to enact R.S. 43:201.1,
3	relative to public notice required by law; to provide for public notice of judicial
4	interest; to provide for public notice in certain judicial proceedings; to provide for
5	public notice in proceedings involving property; and to provide for related matters.
6	Be it enacted by the Legislature of Louisiana:
7	Section 1. R.S. 13:4202(B)(2) is hereby amended and reenacted to read as follows:
8	§4202. Rates of judicial interest
9	* * *
10	В.
11	* * *
12	(2) The judicial interest rate for the calendar year following the calculation
13	date shall be published in the December issue of the Louisiana Bar Journal, the
14	December issue of the Louisiana Register, and in one daily newspaper of general
15	circulation in each of the cities of Alexandria, Baton Rouge, Lake Charles, Lafayette,
16	Monroe, New Orleans, and Shreveport. The notice in the daily such newspapers
17	shall be published on two separate occasions, with at least one week between
18	publications, during the month of December. The publication in the Louisiana
19	Register shall not be considered rulemaking, within the intendment of the
20	Administrative Procedure Act, R.S. 49:950 et seq., and particularly R.S. 49:953.
21	Section 2. R.S. 43:201.1 is hereby enacted to read as follows:
22	§201.1. Judicial advertisements and legal notices; alternative method of publication
23	A. Notwithstanding any provision of law to the contrary, when
24	advertisements are required to be made in relation to judicial proceedings, in the sale

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of property under judicial process, or in any other legal proceedings of whatever kind in a parish which contains a municipality with a population of three hundred thousand or more as determined by the latest federal decennial census, such advertisements and legal notices shall be published in a newspaper or other publication which (i) is domiciled in such parish, (ii) is published in the English language at least weekly, (iii) meets the requirements of R.S. 43:200(3)(a), (b), and (c), and (iv) has maintained a total circulation of at least thirty thousand for at least five consecutive years prior to it being selected. The newspaper or other publication shall be selected in June of each year, for a term of one year, by the sheriff, constable, clerk, or other officer, as the case may be, who is charged with the conduct of such sales requiring the advertisement.

B. The total circulation of a newspaper or other publication selected to publish judicial advertisements under this Section shall be proved not less than annually by an experienced publication auditing firm prior to the selection of the newspaper or other publication. The audit shall reflect the total circulation of the newspaper or other publication, and a copy of the most recent audit shall be submitted as an attachment to any proposal by a qualifying newspaper or other publication to publish judicial advertisements and legal notices.

C. Notwithstanding any provision of law to the contrary, when additional judicial advertisements are required to be inserted in an auxiliary journal in a parish with a population of three hundred thousand or more as determined by the latest federal decennial census, such auxiliary journal must have been published for at least seventy-five years prior to the insertion of the advertisement or publication, have been previously selected for no less than five years as an auxiliary journal for such parish, and not be eligible to be selected, pursuant to Subsection A of this Section, by the sheriff, constable, clerk, or other officer, as the case may be, of such parish to publish advertisements in relation to judicial proceedings, in the sale of property under judicial process, or in any other legal proceedings of whatever kind.

D. The provisions of this Section shall supersede and control to the extent of conflict with any other provisions of law.

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Section 3. R.S. 47:1966(A) is hereby amended and reenacted to read as follows: §1966. Listing and assessing of omitted property

A.(1) If any tract or lot of land or other property shall be omitted in the assessment of any year or series of years, or in any way erroneously assessed, it, when discovered, shall be assessed by the assessor or tax collector for the whole period during which the property may have been omitted or improperly assessed, and shall be subject to the state, parish, municipal, and levee taxes, which have been or may hereafter be assessed against the property in accordance with law. No back taxes for more than three years shall be assessed against omitted or improperly assessed property. Assessments of omitted or improperly assessed property shall appear upon a supplemental roll and be filed in the same manner as regular tax rolls.

(2)(a) A notice by mail shall be given that the assessment roll is completed, and that it is exposed for examination in the office of the assessor whether the tax is on movable or immovable property, and that ten days are allowed the parties to make to the assessors any protest they may wish to urge against the assessment; in.

(b) In case of unknown owners, notice shall be published twice during a period of ten days in a daily newspaper published in the city of New Orleans and in other parishes as provided hereafter.

(c) Notwithstanding Subparagraph (b) of this Paragraph, in case of unknown owners, in any parish which contains a municipality with a population of three hundred thousand or more as determined by the latest federal decennial census, notice shall be published twice during a period of fifteen days in a newspaper or other publication that (i) is domiciled in such parish, (ii) is published in the English language at least weekly, (iii) meets the requirements of R.S. 43:200(3)(a), (b), and (c), and (iv) has maintained a total circulation of at least thirty thousand for at least five consecutive years prior to publishing such notice.

- (3) In case there is no protest the assessment without any further requisite or formality of any kind shall be final and conclusive on the parties assessed.
- (4) In the event of any such protest, the decision of the assessors thereon shall be promptly made and be final; the assessment without further formality and

HB NO. 1144 **ENROLLED** 1 requisite of any kind shall be binding and conclusive on the parties assessed; 2 however the parties assessed can appeal to the courts within five days from the 3 decision of the assessor on the protest, which decision shall be deemed notice, and 4 the delay of five days shall begin from the day of entry by the assessors of the words 5 "appeal rejected" on the supplemental roll. 6 7 Section 4. This Act shall become effective upon signature by the governor or, if not 8 signed by the governor, upon expiration of the time for bills to become law without signature 9 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If 10 vetoed by the governor and subsequently approved by the legislature, this Act shall become 11 effective on the day following such approval. SPEAKER OF THE HOUSE OF REPRESENTATIVES PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____