

# ACT No. 275

HOUSE BILL NO. 335

BY REPRESENTATIVES BROSSETT, ABRAMSON, ARNOLD, AUSTIN BADON, BISHOP, HENDERSON, HINES, LEGER, MORENO, AND STIAES AND SENATORS CROWE, GUILLORY, MILLS, MORRELL, AND WILLARD-LEWIS

1 AN ACT

2 To amend and reenact R.S. 47:2161, relative to the city of New Orleans; to provide relative  
3 to property sold at tax sales in the city; to provide relative to improvements made to  
4 abandoned or blighted property by a tax sale purchaser prior to redemption; to  
5 require a person redeeming property to reimburse a tax sale purchaser for the costs  
6 of improvements required to bring the property into compliance with one or more  
7 municipal code ordinances; to provide relative to the maximum amount of  
8 reimbursement; to provide relative to the right of redemption if the tax sale purchaser  
9 is not reimbursed; and to provide for related matters.

10 Notice of intention to introduce this Act has been published  
11 as provided by Article III, Section 13 of the Constitution of  
12 Louisiana.

13 Be it enacted by the Legislature of Louisiana:

14 Section 1. R.S. 47:2161 is hereby amended and reenacted to read as follows:

15 §2161. Tax sale title; payment of taxes by purchaser; improvements by tax sale  
16 purchaser

17 A. From the date of filing a tax sale certificate selling tax sale title to a tax  
18 sale purchaser, all taxes on the property shall, after that date, be assessed to and paid  
19 by the tax sale purchaser until the property, or any part, is redeemed. If redeemed,  
20 the person redeeming shall pay all statutory impositions assessed upon the property  
21 subsequent to the tax sale. The failure to assess the property in the name of the tax  
22 sale purchaser shall not affect the validity of the tax sale.

23 B.(1) Notwithstanding any other provision of law to the contrary, in the city  
24 of New Orleans, if a tax sale purchaser has made improvements to abandoned or

1            blighted property, as defined in R.S. 19:136.1, in order to bring the property into  
 2            compliance with one or more municipal code ordinances prior to the property being  
 3            redeemed, the person redeeming the property shall reimburse the tax sale purchaser  
 4            for the costs of improvements required to bring the property into compliance with  
 5            any such ordinances. The maximum amount of reimbursement for improvements  
 6            shall be fifteen hundred dollars for abandoned property and three thousand dollars  
 7            for blighted property. The maximum amount shall be per property per year.

8            (2) In order to receive reimbursement for the costs of improvements, the tax  
 9            sale purchaser shall be required to file an affidavit and receipts in the mortgage  
 10           records of the parish documenting the costs of such improvements within sixty days  
 11           after receiving notice of redemption.

12           (3) The failure by a person redeeming property to reimburse a tax sale  
 13           purchaser for improvements made in accordance with the provisions of Paragraph  
 14           (1) of this Subsection shall not terminate or otherwise impair in any way the right of  
 15           any such person to redeem his property pursuant to the provisions of this Section.

16           Section 2. This Act shall become effective upon signature by the governor or, if not  
 17           signed by the governor, upon expiration of the time for bills to become law without signature  
 18           by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
 19           vetoed by the governor and subsequently approved by the legislature, this Act shall become  
 20           effective on the day following such approval.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_