

Regular Session, 2012

HOUSE BILL NO. 427

BY REPRESENTATIVE ARNOLD

TAX/AD VALOREM TAX: Changes the liability for the payment of taxes during the redemptive period after a tax sale

1 AN ACT

2 To amend and reenact R.S. 47:2161 and to enact R.S. 47:2164, relative to ad valorem taxes;  
3 to require the payment of ad valorem taxes during the redemptive period after a tax  
4 sale; to provide for the liability for the payment of such taxes; and to provide for  
5 related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:2161 is hereby amended and reenacted and R.S. 47:2164 is hereby  
8 enacted, to read as follows:

9 §2161. ~~Tax sale~~ Post-sale assessment; title; payment of taxes ~~by purchaser~~;  
10 ~~improvements by tax sale purchaser~~

11 A. ~~From the date of filing a tax sale certificate selling tax sale title to a tax~~  
12 ~~sale purchaser, all taxes on the property shall, after that date, be assessed to and paid~~  
13 ~~by the tax sale purchaser until the property, or any part, is redeemed. If redeemed,~~  
14 ~~the person redeeming shall pay all statutory impositions assessed upon the property~~  
15 ~~subsequent to the tax sale. The failure to assess the property in the name of the tax~~  
16 ~~sale purchaser shall not affect the validity of the tax sale. Tax sale property shall~~  
17 ~~remain assessed in the name of and taxes paid by the tax debtor, or if transferred, the~~  
18 ~~new or current owner, during the period allowed for redemption.~~



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**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)]

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Arnold

HB No. 427

**Abstract:** Changes the liability for the payment of ad valorem tax after tax sale from the tax sale purchaser to the tax debtor.

Present law requires that after a tax sale, the tax sale purchaser shall pay the taxes on a property until the property is redeemed by the tax debtor.

Proposed law changes present law providing that after a tax sale and through the end of the redemption period the property shall remain assessed in the name of and property taxes paid by the tax debtor or, if transferred, the new owner. Upon the expiration of the redemption period, the property shall be assessed in the name of and taxes paid by the tax sale purchaser.

Proposed law limits the liability of a tax sale purchaser during the redemption period.

(Amends R.S. 47:2161; Adds R.S. 47:2164)