

Regular Session, 2010
HOUSE BILL NO. 508
BY REPRESENTATIVE ROY

ACT No. 817

1 AN ACT

2 To amend and reenact R.S. 47:2153(B)(1), relative to ad valorem taxes; to provide relative
3 to sales of immovable property due to delinquent taxes; to authorize use of the
4 Internet to publish certain notice and other information related to a tax sale; and to
5 provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:2153(B)(1) is hereby amended and reenacted to read as follows:

8 §2153. Notice of delinquency and tax sale

9 * * *

10 B.(1)(a) At the expiration of twenty days' notice, counting from the day
11 when the last of the written notices are sent, or as soon thereafter as practicable, the
12 tax collector shall proceed to publish a notice to the tax debtors of the delinquency
13 and to advertise for sale the consolidated delinquent tax list under one form two
14 times within thirty days in the official journal of the political subdivision. The
15 publication and advertisement shall be sufficient if it is in the following form:

16 "DELINQUENT TAX LIST

17 _____ vs. Delinquent Tax Debtors

18 (insert appropriate taxing bodies)

19 By virtue of the authority vested in me by the constitution and the laws of the
20 State of Louisiana, I will sell, at _____, within the legal hours for
21 judicial sales beginning at _____ o'clock a.m. on _____, the _____

1 day of _____, _____, and continuing on each succeeding legal day, until said
 2 sales are completed, tax sale title to all immovable property on which taxes are now
 3 due to _____, to enforce collection of taxes
 4 (insert affected taxing bodies) assessed in the year _____, together with interest
 5 thereon from January 1, _____, at the rate of one percent (1%) per month until paid
 6 and all costs. The names of said delinquent tax debtors, the amount of statutory
 7 impositions due, including any due for prior years, and the immovable property
 8 assessed to each to be offered for sale are as follows: (Insert names of delinquent tax
 9 debtors in alphabetical order, the amount of statutory impositions due, including any
 10 due for prior years on each specific piece of property, and the description of each
 11 specific piece of immovable property to be offered for sale.)

12 On the day of sale I will sell a tax sale title to such portions of the property
 13 as each tax debtor will point out and, in case the debtor will not point out sufficient
 14 property, I will at once and without further delay sell the least quantity as undivided
 15 interests of said property of any tax debtor which any bidder will buy for the amount
 16 of the statutory impositions for which the sale is made, together with interest and
 17 costs due by said tax debtor. The sale will be without appraisalment, for cash or other
 18 payment method acceptable to the tax collector, in legal tender money of the United
 19 States, and the tax sale title to property sold will be redeemable at any time during
 20 the applicable redemptive period by paying the price given, including costs and five
 21 percent (5%) penalty thereon, with interest at the rate of one percent (1%) per month
 22 until redeemed."

23 (b) In addition to the notice required to be published pursuant to
 24 Subparagraph (a) of this Paragraph, the tax collector may elect to publish via the
 25 Internet the portion of the notification and advertisement that details the names of
 26 delinquent tax debtors, the amount of statutory impositions due, and the description
 27 of each specific piece of immovable property to be offered for sale. In the instance

