

1 the statutory impositions which have been assessed on immovable property,
 2 notifying the person that the statutory impositions on the immovable property shall
 3 be paid within twenty days after the sending of the notice or as soon thereafter before
 4 the tax sale is scheduled, or that tax sale title to the property will be sold according
 5 to law. The notice shall be sufficient if it is in the following form:

"Year	Ward	Sect.	Ass. #	Property #	Notice #

*****PLEASE NOTE*****	[NAME OF POLITICAL SUBDIVISION]
*By law your taxes are delinquent after December thirty-first. The law requires interest be charged as follows: A flat rate of one percent (1%) per month on delinquent ad valorem taxes.	
*If monies for payment of taxes are in escrow, please forward tax notice to your mortgage company.	
*If a receipt is requested, enclose a self-addressed stamped envelope along with your payment.	
*Please notify the sheriff's office or the assessor's office with all address changes.	
*For questions about assessed value or millages contact: Assessor's Office: Property Tax Dept:	
*Payment may be made online at _____	
*[DATE OF NOTICE]. If taxes are not paid within twenty days after this date,	

1 the political subdivision will proceed to
 2 sell tax sale title to the property at [list
 3 location of the tax sale] beginning on
 4 [list first day of sale]. You will have the
 5 right to pay the amounts due until the
 6 day before the actual sale. If tax sale title
 7 to the property is sold, you will have
 8 three years [or other applicable
 9 redemptive period] from the date of the
 10 filing of the tax sale certificate in which
 11 to redeem the property according to law,
 12 but in order to redeem, you will be
 13 required to pay a 5% penalty and 1% per
 14 month on the amounts past due together
 15 with other costs in accordance with law.

16

17	Total Assessed Value Tax Distributions	Millages	Homestead Exemption	Taxes and other Statutory Impositions Due	Assessment Information
18					
19					
20	[add taxing districts]			[add amount of tax due each district]	Total Assessed Value
21					
22					Property Description
23					
24	Total Statutory Impositions Due				
25					
26	Interest				
27					
28	Costs				
29					

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31

Total				

[Name of Tax Collector and Address]

Total Statutory Impositions Due	
Interest	
Cost	
Total	

[Tax Collector Name]

YEAR	WARD	SECT	ASS.#	PROPERTY	NOTICE #

Name of Tax Debtor
[address] _____

Make checks payable to: _____ [Tax Collector Name]

Mail this portion of tax bill and payment to: _____[address]"

(b) No later than thirty days prior to the opening day of the tax sale, or as soon thereafter as possible prior to the sale, the tax collector shall send a written notice by certified mail, return receipt requested, to each transferee who appears upon the list provided pursuant to R.S. 47:1993(D)(3) whose property is eligible for tax sale. The written notice shall be sufficient if it is in the form prescribed by Subparagraph (a) of this Paragraph.

(c) Nothing in this Section shall be construed to prohibit the tax collector

1 **from sending more than one notice of sale.**

2 **(2)(a) The tax collector shall research the records of the recorder of**
3 **mortgages and conveyances on any property scheduled for the purpose of**
4 **identifying the tax sale parties which are on record for the property.**

5 **(b) No later than thirty days prior to the opening day of the tax sale, or**
6 **as soon thereafter as possible prior to the sale, the tax collector shall send a**
7 **written notice by certified mail, return receipt requested, to each tax sale party**
8 **identified pursuant to Subparagraph (a) of this Paragraph. The notice shall**
9 **advise the person that it is required that the statutory impositions on the**
10 **immovable property be paid within twenty days after the sending of the notice**
11 **or the tax sale title to the property will be sold according to law. This notice**
12 **shall be sufficient if it is in the following form:**

13 **TAX SALE PARTY NOTICE OF TAX SALE**

14 **[Date]**

15 **[Name]**

16 **[Address]**

17 **[city], [ST] [Zip]**

18 **RE: Tax Bill Number:**

19 **Property: [Property Address]**

20 **[Description of Property Abbr]**

21 **YOU HAVE A PUBLICALLY RECORDED INTEREST IN THE ABOVE**
22 **REFERENCED PROPERTY. PLEASE READ THIS NOTICE CAREFULLY.**

23
24 **The property taxes for the above referenced property were not paid. In**
25 **accordance with the notice requirement contained in Article VII, Section 25 of**
26 **the Louisiana Constitution, you are hereby notified that if the delinquent**
27 **property taxes are not paid within twenty days of the date of this notice, the**
28 **property will be sold at tax sale in accordance with law.**

29 **AFTER THE EXPIRATION OF THE REDEMPTIVE PERIOD, THE**

1 _____ vs. Delinquent Tax Debtors

2 (insert appropriate taxing bodies)

3 By virtue of the authority vested in me by the constitution and the laws of the
4 State of Louisiana, I will sell, at _____, within the legal hours for
5 judicial sales beginning at _____ o'clock a.m. on _____, the _____
6 day of _____, _____, and continuing on each succeeding legal day, until said
7 sales are completed, tax sale title to all immovable property on which taxes are now
8 due to _____, to enforce collection of taxes (insert
9 affected taxing bodies) assessed in the year _____, together with interest thereon from
10 January 1, _____, at the rate of one percent (1%) per month until paid and all costs.
11 The names of said delinquent tax debtors, the amount of statutory impositions due,
12 including any due for prior years, and the immovable property assessed to each to
13 be offered for sale are as follows: (Insert names of delinquent tax debtors in
14 alphabetical order, the amount of statutory impositions due, including any due for
15 prior years on each specific piece of property, and the description of each specific
16 piece of immovable property to be offered for sale.)

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

28 **(8) The tax collector may extend a right of first refusal to purchase**
29 **property offered at two or more consecutive year tax sales to the original tax**

1 **sale purchaser. It shall be the responsibility of the tax sale purchaser to notify**
 2 **the tax collector of his previous purchase. The bid amount adjudicating the**
 3 **successive tax sale title shall be the same as the bid amount adjudicating**
 4 **original tax sale title to the original purchaser.**

5 C.(1) Within thirty days after the filing of the tax sale certificate, or as soon
 6 thereafter as possible, **by utilizing the list of transferred properties compiled by**
 7 **the assessor pursuant to R.S. 47:1993(D)(3),** the tax collector shall ~~research the~~
 8 ~~records of the recorder of conveyances on all property to which tax sale title was sold~~
 9 ~~to tax sale purchasers for any transfers of the property that occurred after the~~
 10 ~~preparation of the tax roll for the year that the property was sold for taxes. If there~~
 11 ~~has been a transfer, within thirty days after filing a tax sale certificate, the tax~~
 12 ~~collector shall use reasonable efforts to send the new owner a written notice that tax~~
 13 ~~sale title to the property was sold. The notice shall state the amount necessary to~~
 14 ~~redeem the property. This notice shall also advise the owner that the property may~~
 15 ~~be redeemed at any time within three years or other applicable redemptive period~~
 16 ~~after the date of filing of the tax sale certificate. This shall serve as the required~~
 17 ~~notice to the transferee in Subsection A of this Section. This notice shall be~~
 18 ~~sufficient if it is in the following form:~~

19 "[Date]
 20 [Name of New Owner]
 21 RE: ~~Property No.~~ _____
 22 Ward _____ Section No. _____ Assessment No. _____
 23 Subd. _____ Lot _____

24 Dear Sir/Madam,
 25 ~~This is an important notice. Please read it carefully. We are writing to~~
 26 ~~inform you that the property taxes for the above noted property were not paid, and~~
 27 ~~tax sale title to the property was sold to a tax sale purchaser for delinquent taxes for~~
 28 ~~the [insert year(s)]. You may redeem this property within three years [or other~~
 29 ~~applicable redemptive period] from _____ by paying to the [name~~

1 of tax collector] the amount due stated in or enclosed with this document. The
 2 redemptive period will expire on _____. Under some circumstances, the
 3 third party buyer may be entitled to take actual possession and full ownership of the
 4 property after this time.

5 After the expiration of the redemptive period the property cannot be
 6 redeemed. Continued possession of the property does not extend the redemptive
 7 period.

8 Please contact the [name of tax collector] if you believe that you received this
 9 notice in error, have sold or transferred this property, or for further information and
 10 assistance.

11 Thank You,

12 Tax Collector of [name of political subdivision]

13 This notice concerns only the property described in the "regarding" portion
 14 of this letter; the address of that property may or may not be the same as the mailing
 15 address of this notice. Again, please contact our office if you feel that you received
 16 this notice in error.

17 [Enclose or list the amount of statutory impositions due.]"

18 **identify any transferee whose property was sold at tax sale to whom notice was**
 19 **not sent pursuant to Subsection A of this Section. If the transferee is identified**
 20 **the sale will be cancelled and the tax sale purchaser shall receive a refund in the**
 21 **amount of the tax sale purchase price.**

22 **(2) For each property upon which a tax sale is cancelled pursuant to**
 23 **Paragraph (1) of this Subsection, the tax collector shall send the transferee a tax**
 24 **notification, inclusive of tax sale costs accrued.**

25 §2154. Tax sales; time of sale; price

26 **A.** The tax collector shall seize, advertise, and sell tax sale title to the
 27 property or an undivided interest therein upon which delinquent taxes are due, on or
 28 before May first of the year following the year in which the taxes were assessed, or
 29 as soon thereafter as possible.

property by December 31st of each year.

Present law requires the tax collector, in the case of nonpayment of taxes, to notify a tax debtor and all tax notice parties by February 1st that the taxes on their property for the recently concluded year have not been paid. Requires that the notice state that if payment is not made within twenty days the property will be subject to tax sale.

Proposed law retains present law and adds the requirement that within 30 days of the scheduled tax sale, the tax collector shall provide notification of the pending tax sale to persons who have recently acquired the property, as well as all tax sale parties for the property as recorded with the recorder of mortgages and conveyances.

Present law requires the tax collector to notify a tax debtor of a pending tax sale by publishing an advertisement in the official journal of the political subdivision in which the property is located. The collector is also required to publish in the same official journal a notice for purposes of advertising the tax sale to the public.

Proposed law changes present law by specifying that the notice required by present law be a consolidated notice to serve as a both general notification to tax debtors as well as advertisement of the tax sale.

Proposed law provides that in cases where a property was purchased at tax sale and tax sale certificate has been issued and such property is subsequently offered at another tax sale before the end of the redemption period, the tax collector may offer a right of first refusal to the original tax sale purchaser.

Present law provides that after a tax title is sold on a property the tax collector is required to search the records of the recorder of conveyances for the property to discover any transfers of the property which may have occurred after the preparation of the tax roll. If a transfer has occurred, requires the tax collector to notify the new owner that the property has been sold at tax sale and that the property may be redeemed within three years after the filing date of the tax sale certificate.

Proposed law changes present law with regard to the effect of the tax sale on the tax sale purchaser of a property which was transferred after the tax roll was prepared. If the tax collector discovers that a property was transferred after preparation of the tax roll and that the new owner of the property did not receive a notice of the tax sale, then he shall cancel the tax sale.

Proposed law authorizes the tax collector to seize, advertise and sell title to property upon which delinquent taxes are due.

Proposed law retains present law and specifies requirements for the conduct of the tax sale by providing the days and hours at which bids may be placed.

Present law grants a tax debtor the right to annul a tax sale if he was not notified at least six months before the termination of the redemptive period.

Proposed law repeals these provisions.

Present law requires a tax sale purchaser to send periodic notices to tax sale parties during the redemptive period regarding the sale of the property and pending end of the redemptive period.

Proposed law repeals these provisions.

Effective August 1, 2012.

(Amends R.S. 47:2126, 2153(A), (B)(1)(a) and (C), 2154, and 2286; adds R.S. 47:1993(D)(3) and 2153(B)(8); repeals R.S. 47:2122(10) and 2156)