

SENATE BILL NO. 605

BY SENATOR GALLOT

1 AN ACT

2 To amend and reenact R.S. 47:2126, 2153(A) and (C), 2154, and 2156(B) and (C), relative
3 to ad valorem tax; to provide with respect to property subject to tax sale; to provide
4 relative to information included on tax rolls; to provide for tax sale procedures and
5 notifications; to provide for the assessment of property sold at a tax sale; to repeal
6 the right to a redemption nullity for a tax debtor; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:2126, 2153(A) and (C), 2154, and 2156(B) and (C) are hereby
9 amended and reenacted to read as follows:

10 §2126. Duty of assessors; single assessment

11 Each assessor shall deliver to the appropriate tax collector the tax roll for the
12 year in which taxes are collectible by November fifteenth of each calendar year,
13 except as otherwise provided by law. At the same time, the assessor may file the tax
14 roll in the mortgage records of the parish in which property subject to the taxes is
15 located. The assessor shall use reasonable efforts to list on the tax roll all co-owners
16 of record of the property, or if there has been a tax sale to a party other than a
17 political subdivision, the tax sale purchaser and the other owners, to the extent their
18 interests were not sold at tax sale. The tax roll shall be updated as of January first
19 or later of the year in which the taxes are collectible. There shall be only one
20 assessment for each tax parcel, and the full assessment shall be on each tax bill sent
21 pursuant to R.S. 47:2127(C), ~~provided, however, if requested by a tax debtor, the~~
22 ~~assessor may, but shall not be obligated to, make separate assessments for undivided~~
23 ~~interests in each tax parcel.~~

24 * * *

25 §2153. Notice of delinquency and tax sale

26 A.**(1)(a)** No later than the first Monday of February of each year, or as soon
27 thereafter as possible, the tax collector shall send a written notice by certified mail,

1 return receipt requested, to each tax notice party when the tax debtor has not paid all
 2 the statutory impositions which have been assessed on immovable property,
 3 notifying the person that the statutory impositions on the immovable property shall
 4 be paid within twenty days after the sending of the notice or as soon thereafter before
 5 the tax sale is scheduled, or that tax sale title to the property will be sold according
 6 to law. The notice shall be sufficient if it is in the following form:

Year	Ward	Sect.	Ass. #	Property #	Notice #
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*****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, the political subdivision will proceed to sell tax sale title to the property at [list location of the tax sale] beginning on [list first day of sale]. You will have the right to pay the amounts due until the day before the actual sale. If tax sale title to the property is sold, you will have three years [or other applicable redemptive period] from the date of the filing of the tax sale certificate in which to redeem the property according to law, but in order to redeem, you will be required to pay a 5% penalty and 1% per month on the amounts past due together with other costs in accordance with law.

Total Assessed Value Tax	Millages	Homestead Exemption	Taxes and other	Assessment Information
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1	Distributions	Statutory Impositions Due	
2	[add taxing districts]	[add amount of tax due each district]	Total Assessed Value
4			Property Description
5	Total Statutory Impositions Due		
8	Interest		
10	Costs		
12	Total		

14	[Name of Tax Collector and Address]		
15	Total Statutory Impositions Due		
16	Interest		
17	Cost		
18	Total		

19	[Tax Collector Name]				
20	YEAR	WARD	SECT	ASS.#	PROPERTY NOTICE #

22 Name of Tax Debtor
 23 [address] _____
 24 Make checks payable to: _____ [Tax Collector Name]
 25 Mail this portion of tax bill and payment to: _____ [address]"

26 **(b) Nothing in this Section shall be construed to prohibit the tax**
 27 **collector from sending more than one notice of sale.**

28 **(2)(a) No later than the first Monday of March of each year, or as soon**
 29 **thereafter as possible, the tax collector shall search the mortgage and**
 30 **conveyance records of tax sale eligible property to identify its tax sale parties.**

31 **(b) Prior to the tax sale, the tax collector shall send a written notice by**
 32 **certified mail, return receipt requested, to each tax sale party identified**
 33 **pursuant to Subparagraph (a) of this Paragraph. The notice shall advise the**
 34 **person that it is required that the statutory impositions on the immovable**
 35 **property be paid within twenty days after the sending of the notice or the tax**
 36 **sale title to the property will be sold according to law. This notice shall be**
 37 **sufficient if it is in the following form:**

38 **TAX SALE PARTY NOTICE OF TAX SALE**

39 **[Date]**

40 **[Name]**

1 [Address]

2 [City], [ST] [Zip]

3 RE: Tax Bill Number:

4 Property: [Property Address]

5 [Description of Property Abbr]

6 YOU HAVE A PUBLICALLY RECORDED INTEREST IN THE ABOVE
7 REFERENCED PROPERTY. PLEASE READ THIS NOTICE CAREFULLY.

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

13 AFTER THE EXPIRATION OF THE REDEMPTIVE PERIOD, THE
14 PROPERTY CANNOT BE REDEEMED. CONTINUED POSSESSION OF
15 THE PROPERTY DOES NOT EXTEND THE REDEMPTIVE PERIOD.

16 Please contact [name of tax collector] if you believe that you received this notice
17 in error, have sold or transferred this property, or for further information or
18 assistance.

19 Thank you,
20 Tax Collector of [name of political
21 subdivision]
22 [Tax collector phone number]

23 THIS NOTICE CONCERNS ONLY THE PROPERTY DESCRIBED IN THE
24 "REGARDING" PORTION OF THIS LETTER; the address of that property
25 may or may not be the same as the mailing address of this notice.

26 If your recorded interest in this property is no longer valid or enforceable, you
27 may remove it by visiting the office of the recorder of mortgages and
28 conveyances located at [mortgage and conveyance office address]."

29 * * *

30 C. ~~Within thirty days after the filing of the tax sale certificate, or as soon~~

1 ~~thereafter as possible, the tax collector shall research the records of the recorder of~~
2 ~~conveyances on all property to which tax sale title was sold to tax sale purchasers for~~
3 ~~any transfers of the property that occurred after the preparation of the tax roll for the~~
4 ~~year that the property was sold for taxes. If there has been a transfer, within thirty~~
5 ~~days after filing a tax sale certificate, the tax collector shall use reasonable efforts to~~
6 ~~send the new owner a written notice that tax sale title to the property was sold. The~~
7 ~~notice shall state the amount necessary to redeem the property. This notice shall also~~
8 ~~advise the owner that the property may be redeemed at any time within three years~~
9 ~~or other applicable redemptive period after the date of filing of the tax sale~~
10 ~~certificate. This shall serve as the required notice to the transferee in Subsection A~~
11 ~~of this Section. This notice shall be sufficient if it is in the following form:~~

12 ~~"[Date]~~

13 ~~[Name of New Owner]~~

14 RE: ~~Property No.~~ _____

15 Ward _____ Section No. _____ Assessment No. _____

16 Subd. _____ Lot _____

17 Dear Sir/Madam,

18 ~~This is an important notice. Please read it carefully. We are writing to~~
19 ~~inform you that the property taxes for the above noted property were not paid, and~~
20 ~~tax sale title to the property was sold to a tax sale purchaser for delinquent taxes for~~
21 ~~the [insert year(s)]. You may redeem this property within three years [or other~~
22 ~~applicable redemptive period] from _____ by paying to the [name~~
23 ~~of tax collector] the amount due stated in or enclosed with this document. The~~
24 ~~redemptive period will expire on _____.~~ Under some circumstances, the
25 ~~third party buyer may be entitled to take actual possession and full ownership of the~~
26 ~~property after this time.~~

27 ~~After the expiration of the redemptive period the property cannot be~~
28 ~~redeemed. Continued possession of the property does not extend the redemptive~~
29 ~~period.~~

30 ~~Please contact the [name of tax collector] if you believe that you received this~~

1 notice in error, have sold or transferred this property, or for further information and
2 assistance.

3 Thank You,

4 Tax Collector of [name of political subdivision]

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

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

10 **(1) In the absence of actual notice of the sale to a tax sale party, including**
11 **a transferee, or the demonstration of a reasonable effort to provide notice,**
12 **where the name and address of the tax sale party were reasonably ascertainable**
13 **or where the transfer was recorded after the tax collector completed his pre-sale**
14 **tax sale party research, the tax collector shall cancel the sale of the property and**
15 **refund the tax sale purchaser the tax sale purchase price.**

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

19 §2154. Tax sales; time of sale; price

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

24 **B. The tax sale shall be conducted on any weekday within the legal hours**
25 **for judicial sales, with bidding opening not earlier than 8:00 a.m. and closing no**
26 **later than 8:00 p.m. If a tax sale is conducted by using an online or electronic**
27 **bidding process that is conducted over the course of multiple days, bids may be**
28 **placed on any day at any time on any sale property upon which bidding has not**
29 **closed, provided that all sales of property close on a weekday within the legal**
30 **hours for sale as prescribed in this Subsection.**

1 C. The price shall be the amount of statutory impositions due on the property,
 2 costs, and interest.

3 * * *

4 §2156. Post-sale notice

5 * * *

6 B. (1) For each property for which tax sale title was sold at tax sale to a tax
 7 sale purchaser:

8 ~~(1) If the redemptive period is greater than two years, each January or as~~
 9 ~~soon as practical thereafter, each tax collector shall send a written notice by United~~
 10 ~~States mail, postage prepaid, to each tax notice party and each tax sale party whose~~
 11 ~~interest would be shown on a thirty-year mortgage certificate in the name of the tax~~
 12 ~~debtor and whose interest was filed prior to the filing of the tax sale certificate that~~
 13 ~~tax sale title to the property has been sold at tax sale.~~

14 ~~(2) If the redemptive period is two years or less, within thirty days after~~
 15 ~~filing a tax sale certificate to a third party, and thereafter each January and June or~~
 16 ~~as soon thereafter as practical, each tax collector shall send a written notice by~~
 17 ~~United States mail, postage prepaid, to each tax notice party and each tax sale party~~
 18 ~~whose interest would be shown on a thirty-year mortgage certificate in the name of~~
 19 ~~the tax debtor and whose interest was filed prior to the filing of the sale that tax sale~~
 20 ~~title to the property has been sold at tax sale.~~

21 ~~(3) The notice shall be given until the end of the applicable redemptive~~
 22 ~~period. The notice shall specify the property upon which the taxes are delinquent,~~
 23 ~~the amount of taxes due, and the manner in which the property shall be redeemed and~~
 24 ~~shall be sufficient if in the following form:~~

25 **, each collector shall within thirty days of the filing of the tax sale certificate, or**
 26 **as soon as practical thereafter, provide written notice to the following persons**
 27 **that tax sale title to the property has been sold at tax sale. The notice shall be**
 28 **sent by postage prepaid United States mail to each tax notice party and each tax**
 29 **sale party whose interest would be shown on a thirty-year mortgage certificate**
 30 **in the name of the tax debtor and whose interest was filed prior to the filing of**

1 **the tax sale certificate.**

2 **(2) The notice shall specify the property upon which the taxes are**
3 **delinquent, the amount of taxes due, and the manner in which the property shall**
4 **be redeemed and shall be sufficient if in the following form:**

5 "[Date]

6 [Name Tax Debtor]

7 RE: Property No. _____

8 Ward ____ Section No. ____ Assessment No. _____

9 Subd. _____ Lot _____

10 Dear Sir/Madam,

11 This is an important notice. Please read it carefully. We are writing to
12 inform you that the property taxes for the above noted property were not paid, and
13 tax sale title to the property was sold to a tax sale purchaser for delinquent taxes for
14 the year(s) _____. You may redeem this property within three years [or other
15 applicable redemptive period] from _____ by paying to the [name
16 of tax collector] the following amount due stated in or enclosed with this document.
17 The redemptive period will expire _____. Under some circumstances, the third
18 party buyer may be entitled to take actual possession and full ownership of the
19 property after this time.

20 After the expiration of the redemptive period the property cannot be
21 redeemed. Continued possession of the property does not extend the redemptive
22 period.

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

26 [Tax collectors or name of political subdivision/ name of tax sale purchasers]

27 This notice concerns only the property described in the "regarding" portion
28 of this letter; the address of that property may or may not be the same as the mailing
29 address of this notice. Please contact our office if you feel that you received this
30 notice in error. The taxes are now assessed in the name of the tax sale purchaser, but

1 will continue to be due as in the past.

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

3 C. (1) For each property adjudicated to a political subdivision at a tax sale:

4 ~~(1) If the redemptive period is greater than two years, each January or as~~
5 ~~soon as practical thereafter, each tax collector may send a written notice by United~~
6 ~~States mail, postage prepaid, to each tax notice party and each tax sale party whose~~
7 ~~interest is shown on a mortgage certificate filed prior to the filing of the tax sale~~
8 ~~certificate that tax sale title to the property has been sold at tax sale.~~

9 ~~(2) If the redemptive period is two years or less, within thirty days after~~
10 ~~filing a tax sale to a third party, and thereafter each January and June or as soon~~
11 ~~thereafter as practical, each tax collector may send a written notice by United States~~
12 ~~mail, postage prepaid, to each tax notice party and each tax sale party whose interest~~
13 ~~is shown on a mortgage certificate filed prior to the filing of the tax sale certificate~~
14 ~~that tax sale title to the property has been sold at tax sale.~~

15 (3) , each collector shall, within thirty days of filing of the tax sale
16 certificate, or as soon as practical thereafter, provide written notice to the
17 following persons that tax sale title to the property has been sold at tax sale.
18 The notice shall be sent by postage prepaid United States mail to each tax notice
19 party and each tax sale party whose interest would be shown on a thirty-year
20 mortgage certificate in the name of the tax debtor and whose interest was filed
21 prior to the filing of the tax sale certificate.

22 (2) The notice shall specify the property upon which the taxes are delinquent,
23 the amount of taxes due, and the manner in which the property shall be redeemed and
24 shall be sufficient if in the following form:

25 "[Date]

26 [Name of Tax Debtor]

27 RE: Property No. _____

28 Ward ____ Section No. ____ Assessment No. _____

29 Subd. _____ Lot _____

30 Dear Sir/Madam,

1 This is an important notice. Please read it carefully. We are writing to
 2 inform you that the property taxes for the above noted property were not paid, and
 3 tax sale title to the property was sold to [name of political subdivision] for delinquent
 4 taxes for the year(s) _____. You may redeem this property within three years [or
 5 other applicable redemptive period] from _____ by paying to the
 6 [name of tax collector] the amount due stated in or enclosed with this document. The
 7 redemptive period will expire _____. Under some circumstances, the [name of
 8 political subdivision] may be entitled to take actual possession and full ownership
 9 of the property or otherwise sell a full ownership interest in the property. After the
 10 expiration of the redemptive period, your rights to redeem may be limited.
 11 Continued possession of the property does not extend the redemptive period.

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

15 [Tax collectors or name of political subdivision / name of tax sale purchasers]
 16 Payment shall be made with cashier's check or money order.

17 This notice concerns only the property described in the "regarding" portion
 18 of this letter; the address of that property may or may not be the same as the mailing
 19 address of this notice. Please contact our office if you feel that you received this
 20 notice in error. The taxes are now assessed in the name of the tax sale purchaser, but
 21 will continue to be due as in the past.

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

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____