

Regular Session, 1997

HOUSE BILL NO. 857

BY REPRESENTATIVE MURRAY

A JOINT RESOLUTION

Proposing to amend Article VII, Section 25(A) of the Constitution of Louisiana, to provide relative to the sale of property for unpaid taxes in certain municipalities; to authorize sales with no minimum bid under certain conditions; to provide relative to proceeds of such sales and remaining liabilities on the property; to provide for submission of the proposed amendment to the electors; and to provide for related matters.

Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members elected to each house concurring, that there shall be submitted to the electors of the state of Louisiana, for their approval or rejection in the manner provided by law, a proposal to amend Article VII, Section 25(A) of the Constitution of Louisiana, to read as follows:

§25. Tax Sales

Section 25.(A) Tax Sales. (1) There shall be no forfeiture of property for nonpayment of taxes. However, at the expiration of the year in which the taxes are due, the collector, without suit, and after giving notice to the delinquent in the manner provided by law, shall

advertise for sale the property on which the taxes are due. The advertisement shall be published in the official journal of the parish or municipality, or, if there is no official journal, as provided by law for sheriffs' sales, in the manner provided for judicial sales. On the day of sale, the collector shall sell the portion of the property which the debtor points out. If the debtor does not point out sufficient property, the collector shall sell immediately the least quantity of property which any bidder will buy for the amount of the taxes, interest, and costs. The sale shall be without appraisalment. A tax deed by a tax collector shall be prima facie evidence that a valid sale was made.

(2) If property located in a municipality with a population of more than four hundred fifty thousand persons as of the most recent federal decennial census fails to sell for the minimum required bid in the tax sale, the collector may offer the property for sale at a subsequent sale with no minimum required bid. The proceeds of the sale shall be applied to the taxes, interest, and costs due on the property, and any remaining deficiency shall be eliminated from the tax rolls.

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Section 2. Be it further resolved that this proposed amendment shall be submitted to the electors of the state of Louisiana at the congressional primary election to be held in 1998.

Section 3. Be it further resolved that on the official ballot to be used at said election there shall be printed a proposition, upon which the electors of the state shall be permitted to vote FOR or AGAINST, to amend the Constitution of Louisiana, which proposition shall read as follows:

To authorize tax sales of property in municipalities with a population in excess of 450,000 with no minimum bid if the

property failed to sell at a previous sale; to require the proceeds of the sale to be applied to the taxes, interest, and costs due on the property; and to provide for the elimination of any remaining tax deficiency on the property. (Amends Article VII, Section 25(A))

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE