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## DIGEST

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### CONFERENCE COMMITTEE REPORT DIGEST

HB 466

2019 Regular Session

Davis

#### Keyword and oneliner of the instrument as it left the House

PROPERTY/RIGHTS: Provides relative to notice requirements for property that is subject to tax sales

#### Report adopts Senate amendments to:

1. Require the tax collector to demonstrate reasonable and diligent efforts to provide notice of a tax sale to a debtor by taking three rather than two additional steps to notify the debtor of the tax sale.

#### Report rejects Senate amendments which would have:

1. Required the tax collector to send written notice by certified mail to each tax party before the property goes to tax sale and before the three year redemption period expires.

#### Report amends the bill to:

1. Require the tax collector to send written notice by first class mail to each tax notice party within 90 days of the expiration of the three year redemption period.

#### Digest of the bill as proposed by the Conference Committee

Present law provides that the sale of property for nonpayment of taxes is an action that affects a property right protected by the Fourteenth Amendment of the U.S. Constitution and the state constitution.

Present law requires a tax collector to give a debtor notice by certified mail or other means to ensure the debtor has been notified of the tax delinquency and tax sale no later than the first Monday of February of each year. Further requires that when a debtor does not receive actual notice of the tax sale, the tax collector must attempt to provide notice to the debtor prior to the tax sale.

Proposed law retains present law and requires, in addition to the notice by the first Monday of February each year, the tax collector to make an additional attempt to provide notice to each tax notice party that the property has been sold by first class mail within 90 days of the expiration of the three year redemption period when the property is sold at tax sale.

Proposed law retains present law and requires a tax collector to demonstrate a reasonable and diligent effort to provide notice of the tax sale by attempting to deliver the notice by first class mail to the last known address of the debtor and that the tax collector take any three of the following additional steps to notify the debtor:

- (1) Perform a computer search of clerk of court or sheriff's office digitized records and databases for other addresses for the debtor.
- (2) Contact the tax assessor for the addresses of other properties that may be owned by the tax debtor.
- (3) Examine mortgage or conveyance records to determine if there are other transactions pertaining to the property.
- (4) Attempt personal or domiciliary service of the notice.
- (5) Post the notice of tax sale at the property.

Proposed law authorizes the tax collector to recover all reasonable and customary costs incurred in complying with proposed law.

Proposed law provides that the validity of a tax sale shall not be affected if a tax collector demonstrates reasonable and diligent efforts to provide notice to the debtor, regardless if the debtor receives actual notice.

Present law provides that in cases of the death of the debtor, his succession representative, if applicable, or curator is the proper party to receive notice of the tax sale. Proposed law retains present law.

(Amends R.S. 47:2153(A)(1)(a) and 2156(B)(1); Adds 47:2153(A)(1)(c))