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## DIGEST

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Leger

HB No. 509

**Abstract:** Changes the bidding process for ad valorem tax sales to allow the bidder to bid down the 5% penalty provided by the La. Constitution; requires the payment of penalties by a bidder at an ad valorem tax sale; and requires the delinquent taxpayer to pay interest, penalties, and costs on the tax sale of movable property.

Present constitution provides, relative to ad valorem property tax sales, that on the day of sale, the collector shall sell the portion of the property which the debtor points out, and that 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.

Proposed constitution removes the authority of the assessor to sell the least quantity of the tax debtor's property, and provides that any bidder may elect to bid down in increments of .01%, the 5% penalty provided in La. Const. Art. VII, §25(B)(1).

Proposed constitution provides for the payment of penalties in addition to taxes, interest, and costs.

Present constitution provides that when taxes on movables are delinquent, the tax collector shall seize and sell sufficient movable property of the delinquent taxpayer to pay the tax, whether or not the property seized is the property which was assessed.

Proposed constitution retains present constitution and also provides for the taxpayer to pay interest, penalties, and costs.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Nov. 2, 2010.

(Amends Const. Art. VII, §25(A)(1) and (E))