

Regular Session, 2010

HOUSE BILL NO. 508

BY REPRESENTATIVE ROY

TAX/TAXATION: Authorizes the publishing of notices of delinquency and tax sale information over the Internet

1 AN ACT

2 To amend and reenact R.S. 47:2153(B)(1), relative to ad valorem taxes; to provide relative
3 to sales of immovable property due to delinquent taxes; to authorize use of the
4 Internet to publish certain notice and other information related to a tax sale; and to
5 provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:2153(B)(1) is hereby amended and reenacted to read as follows:

8 §2153. Notice of delinquency and tax sale

9 * * *

10 B.(1)(a) At the expiration of twenty days' notice, counting from the day
11 when the last of the written notices are sent, or as soon thereafter as practicable, the
12 tax collector shall proceed to publish a notice to the tax debtors of the delinquency
13 and to advertise for sale the consolidated delinquent tax list under one form two
14 times within thirty days in the official journal of the political subdivision. The
15 publication and advertisement shall be sufficient if it is in the following form:

16 "DELINQUENT TAX LIST

17 _____ vs. Delinquent Tax Debtors

18 (insert appropriate taxing bodies)

19 By virtue of the authority vested in me by the constitution and the laws of the
20 State of Louisiana, I will sell, at _____, within the legal hours for

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

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

24 (b) The tax collector may elect to publish via the Internet the portion of the
25 notification and advertisement that details the names of delinquent tax debtors, the
26 amount of statutory impositions due, and the description of each specific piece of
27 immovable property to be offered for sale. In the instance of using the Internet for
28 the detailed listing of properties offered for tax sale, the tax collector shall provide,

