

Regular Session, 2011

HOUSE BILL NO. 335

BY REPRESENTATIVE BROSSETT

PROPERTY: Provides relative to property sold at tax sales in the city of New Orleans

1 AN ACT

2 To amend and reenact R.S. 47:2161, relative to the city of New Orleans; to provide relative  
3 to property sold at tax sales in the city; to provide relative to improvements made to  
4 property by a tax sale purchaser prior to redemption; to require a person redeeming  
5 property to reimburse a tax sale purchaser for the costs of improvements made to the  
6 property by the tax sale purchaser; and to provide for related matters.

7 Notice of intention to introduce this Act has been published  
8 as provided by Article III, Section 13 of the Constitution of  
9 Louisiana.

10 Be it enacted by the Legislature of Louisiana:

11 Section 1. R.S. 47:2161 is hereby amended and reenacted to read as follows:

12 §2161. Tax sale title; payment of taxes by purchaser; improvements by tax sale  
13 purchaser

14 A. From the date of filing a tax sale certificate selling tax sale title to a tax  
15 sale purchaser, all taxes on the property shall, after that date, be assessed to and paid  
16 by the tax sale purchaser until the property, or any part, is redeemed. If redeemed,  
17 the person redeeming shall pay all statutory impositions assessed upon the property  
18 subsequent to the tax sale. The failure to assess the property in the name of the tax  
19 sale purchaser shall not affect the validity of the tax sale.

1           B. Notwithstanding any other provision of law to the contrary, in the city of  
2           New Orleans, if a tax sale purchaser has made improvements to the property prior  
3           to the property being redeemed, the person redeeming the property shall reimburse  
4           the tax sale purchaser for the costs of all improvements made to the property by the  
5           tax sale purchaser. The tax sale purchaser shall provide receipts documenting the  
6           costs of such improvements prior to being reimbursed.

7           Section 2. This Act shall become effective upon signature by the governor or, if not  
8 signed by the governor, upon expiration of the time for bills to become law without signature  
9 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
10 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
11 effective on the day following such approval.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

Brossett

HB No. 335

**Abstract:** Relative to property sold at tax sales in the city of New Orleans, requires a person redeeming property to reimburse the tax sale purchaser for the costs of improvements made to the property by the tax sale purchaser.

Present law requires, after the date of filing a tax sale certificate selling tax sale title to a tax sale purchaser, that all taxes on property be assessed to and paid by the tax sale purchaser until the property, or any part, is redeemed. Present law further requires the person redeeming the property to pay all statutory impositions assessed upon the property subsequent to the tax sale. Provides that the failure to assess the property in the name of the tax sale purchaser shall not affect the validity of the tax sale.

Proposed law retains present law and additionally requires a person redeeming property in the city of New Orleans to reimburse the tax sale purchaser for the costs of improvements made to the property by the tax sale purchaser. Requires a tax sale purchaser to provide receipts documenting the costs of improvements prior to being reimbursed.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 47:2161)