
The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Danielle Doiron.

DIGEST

Gallot (SB 574)

Present law requires that after a tax sale the tax sale purchaser shall pay the taxes on a property until the property is redeemed by the tax debtor. If redeemed, the person redeeming shall pay all statutory impositions assessed upon the property subsequent to tax sale.

Proposed law changes present law providing that upon the expiration of the period allowed for redemption, a tax sale purchaser whose tax sale certificate was not redeemed is required to file an affidavit in the conveyance records of the parish within 60 days of the date of expiration, accompanied by a date-stamped copy of the tax sale purchaser's tax sale certificate noting the redemption period expiration date, with such date being calculated from the original filing date which is stamped upon the attached tax sale certificate.

Upon receipt of such affidavit by an assessor from the recorder of conveyances, the assessor must remove from the tax roll the name or names of any person or persons not listed as a purchaser on the tax sale certificate. From that date forward, the tax sale property is required to be assessed solely in the name of, and taxes paid by, the tax sale purchaser or purchasers.

Proposed law provides that failure to assess the property in the name of the tax sale purchaser does not affect the validity of the tax sale, nor extend the period allowed for redemption.

Effective August 1, 2012.

(Amends R.S. 47:2161; adds R.S. 47:2164)

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Provides a procedure for naming the tax sale purchaser as the taxpayer of property not redeemed at the expiration of the period allowed for redemption.

Senate Floor Amendments to engrossed bill

1. Replaces proposed law provision providing that after a tax sale and through the end of the redemption period the property shall remain assessed in the name of the property taxes paid by the tax debtor or, if transferred, the new owner and that tax sale purchaser is not liable for the tax sale property with present law provision that after a tax sale the tax sale purchaser shall pay the taxes on a property until the property is redeemed by the tax debtor.