



OFFICE OF LEGISLATIVE AUDITOR Fiscal Note

Fiscal Note On: **HB 466** HLS 19RS 668
Bill Text Version: **ORIGINAL**
Opp. Chamb. Action:
Proposed Amd.:
Sub. Bill For.:

Date: April 12, 2019 3:27 PM	Author: DAVIS
Dept./Agy.: Sheriffs' Offices	Analyst: Philip Fach
Subject: Notification of Tax Sales	

PROPERTY/RIGHTS OR SEE FISC NOTE LF EX Page 1 of 1
Provides relative to notice requirements for property that is subject to tax sales

Purpose of Bill: This bill requires the tax collector to demonstrate a reasonable effort to provide notice of tax sale to the debtor when there is an absence of an actual notice. The bill also clarifies what may constitute "reasonable effort" and provides that the tax collector may file an affidavit documenting/demonstrating that reasonable effort was taken. When the tax collector demonstrates reasonable effort, the failure of the debtor to receive the actual notice shall not affect the validity of the tax sale.

EXPENDITURES	2019-20	2020-21	2021-22	2022-23	2023-24	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
Annual Total						

REVENUES	2019-20	2020-21	2021-22	2022-23	2023-24	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

The impact on local fund expenditures may vary among individual Sheriffs' Offices.

An official with the **East Baton Rouge Sheriff's Office** stated that conducting public records searches would not increase expenditures. However, this official estimated that there could be increased costs involved with research related to deceased debtor situations and the preparation and filing of affidavits. If the Office had to hire an additional employee to handle increased workload, they estimate an annual expenditure increase of approximately \$40,000 (in local funds).

Officials with the **Lincoln and West Feliciana Parish Sheriffs' Offices** do not foresee this bill increasing or decreasing their expenditures.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure.

Officials with the East Baton Rouge, Lincoln, and West Feliciana Parish Sheriffs' Offices stated that this bill would have no impact on revenues.

Senate
Dual Referral Rules
 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

Tom Cole
Director of Financial Audit