



1 advantage over Louisiana citizens in financial distress. The sale of immovable  
2 property for nonpayment of ad valorem taxes owed to the state or to a parish,  
3 municipality, or other political subdivision, should be conducted only as a last  
4 and final resort. It is critical that tax collectors remain abreast of the current  
5 law and jurisprudence relative to due process.

6 B. (1) All parties who have a legally recognized interest in the property  
7 are entitled to substantive and procedural due process of law, regardless of  
8 whether title to the immovable property is held in the name of an individual or  
9 any other legal entity having the status of a juridical person under the laws of  
10 the state of Louisiana.

11 (2) For purposes of this Chapter, a shareholder of a corporation or a  
12 member of a limited liability company does not have a legally recognizable  
13 interest in immovable property owned by the corporation or the limited liability  
14 company.

15 C. In all cases, the record owner or owners of the property, if all are  
16 living, competent, and domiciled in this state, or the legal representative of the  
17 record owner, if the record owner is deceased, incompetent, or an absentee, is  
18 entitled, at a minimum, to timely actual or constructive advance notice, as set  
19 forth in this Chapter, of all of the following:

20 (1) The date of the tax sale.

21 (2) The dates of the beginning and end of the redemption period.

22 (3) The consequences of failure to timely redeem the immovable  
23 property.

24 D. Whenever any immovable property is sold at tax sale for less than one  
25 half of its assessed value, and not redeemed by the record owner at least six  
26 months prior to the end of the redemption period, it shall be conclusively  
27 presumed for purposes substantive and procedural due process required by law  
28 that the record owner of the property is either deceased, legally incompetent,  
29 physically or mentally incapable of handling his affairs, or an absentee.

\* \* \*

§2153. Notice of delinquency and tax sale

A.(1)(a) No later than the first Monday of February of each year, or as soon thereafter as possible, the tax collector shall send a written notice by **first class mail and a written notice by** certified mail, return receipt requested, to each tax notice party when the tax debtor has not paid all the statutory impositions which have been assessed on immovable property, notifying the person that the statutory impositions on the immovable property shall be paid within twenty days after the sending of the notice or as soon thereafter before the tax sale is scheduled, or that tax sale title to the property will be sold according to law. After the property goes to tax sale and within ninety days of the expiration of the redemptive period, the tax collector shall provide written notice by first class mail to each tax notice party that tax sale title to the property has been sold at tax sale and that after the expiration of the redemptive period, the property cannot be redeemed. The notice shall be sufficient if it is in the following form:

\* \* \*

(c)(i) ~~If~~ **Except as provided in Item (c)(ii) of this Subparagraph, if either** the written notice **sent by first class or** certified mail is returned for any reason, the tax collector shall demonstrate a reasonable and diligent effort to provide notice of the tax sale to the tax debtor. To demonstrate a reasonable and diligent effort, the tax collector shall attempt to deliver notice of the delinquent taxes and tax sale by first class mail to the last known address of the debtor, **shall post a notice of tax sale on or near the main entrance of the primary structure on the property,** and **shall** take any three of the following additional steps to notify the tax debtor:

\* \* \*

(ii) The notice of the tax sale shall be sent by **first class mail and by** certified mail or commercial courier to all addresses discovered through the steps set forth in this Subparagraph. The tax collector may recover all reasonable and customary costs actually incurred in complying with these steps.

1 (iii) Failure of the **tax** debtor to receive actual notice of the tax sale shall not  
 2 affect the validity of the tax sale when the tax collector demonstrates a reasonable  
 3 and diligent effort to provide notice of the tax sale as set forth in this Subsection. If  
 4 the debtor is deceased, the notice of tax sale and the reasonable and diligent effort  
 5 to provide notice of the tax sale shall be sufficient if to the succession representative,  
 6 if applicable, or to a curator as provided by law.

7 (2) \* \* \*

8 (b) Prior to the tax sale, the tax collector shall send a written notice by **first**  
 9 **class mail and by** certified mail, return receipt requested, to each tax sale party  
 10 identified pursuant to Subparagraph (a) of this Paragraph. The notice shall advise the  
 11 person that it is required that the statutory impositions on the immovable property  
 12 be paid within twenty days after the sending of the notice or the tax sale title to the  
 13 property will be sold according to law. This notice shall be sufficient if it is in the  
 14 following form:

15 \* \* \*

16 C.(1) In the absence of actual notice of the sale **by the tax collector** to a tax  
 17 sale party, including a transferee, or the demonstration of a reasonable **and diligent**  
 18 effort **by the tax collector** to provide notice, where the name and address of the tax  
 19 sale party were reasonably ascertainable or where the transfer was recorded after the  
 20 tax collector completed his pre-sale tax sale party research, the tax collector shall  
 21 cancel the sale of the property and refund the tax sale purchaser the tax sale purchase  
 22 price.

23 \* \* \*

24 §2161. Tax sale title; payment of taxes by purchaser; improvements by tax sale  
 25 purchaser

26 A. From the date of filing a tax sale certificate selling tax sale title to a tax  
 27 sale purchaser, ~~all taxes on the property shall, after that date, be assessed to and paid~~  
 28 **by the remain assessed in the name of the tax debtor, and if transferred, the new**  
 29 **or current owner. The** tax sale purchaser **may pay all taxes on the property** until



addresses of other properties that may be owned by the debtor.

- (3) Examine the mortgage or conveyance records of the parish where the property is located to determine whether there are any other transactions pertaining to the property.
- (4) Attempt personal or domiciliary service of the notice.
- (5) Post the notice of tax sale at the property.

Proposed law makes the provision that the tax collector post a notice of tax sale on or near the main entrance of the primary structure on the property mandatory as part of the demonstration of reasonable and diligent effort and retains present law requirement of completing three of the remaining steps.

Present law requires that after a tax sale that ad valorem tax notices be mailed only to the tax sale purchaser, rather than to the owner of the property.

Proposed law requires that after a tax sale, that the ad valorem tax notices continue to be mailed to the owner of the property and further provides that the tax sale purchaser may pay the taxes and upon redemption that the owner must reimburse the tax sale purchaser for any taxes paid.

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

(Amends R.S. 47:2153(A)(1)(a)(intro para), (A)(1)(c)(i)(intro para), (c)(ii) and (iii), (A)(2)(b)(intro para), and (C)(1) and 2161(A); adds R.S. 47:2150; repeals R.S. 47:2153 (A)(1)(c)(i)(ee))