RÉSUMÉ DIGEST

ACT 270 (HB 157)

2022 Regular Session

Bourriaque

<u>Existing law</u> provides for tax sale title. Provides that a person who acquires ownership of property through a tax sale takes ownership subject to any interests that are not terminated in accordance with <u>existing law</u>. Further provides that mineral rights; pipeline servitudes; predial servitudes; building restrictions; and dedications in favor of political subdivisions, the public, or public utilities are interests that do not terminate upon tax sale to the extent the interests remain effective against third parties and are filed with the appropriate recorder prior to the filing of the tax sale certificate.

<u>New law</u> adds integrated coastal protection as defined in <u>existing law</u> (R.S. 49:214.2), projects listed in the comprehensive coastal master plan as defined in <u>existing law</u> (R.S. 49:214.2), and levee or drainage projects by the state or a political subdivision to the list of interests that do not terminate upon tax sale.

Effective August 1, 2022.

(Adds R.S. 47:2121(C)(3)(f) and (g))