



1 provide for related matters.

2 Be it enacted by the Legislature of Louisiana:

3 Section 1. R.S. 47:1993, the headings of Chapter 5 and Part I of Subtitle III of Title  
4 47 of the Louisiana Revised Statutes of 1950, R.S. 47:2122, 2124, 2126, 2127, 2130, 2132  
5 through 2136, 2151, 2153 through 2156, 2158 through 2160, 2162, 2163, Part V of Chapter  
6 5 of Subtitle III of Title 47 of the Louisiana Revised Statutes of 1950, comprised of R.S.  
7 47:2241 through 2247, the headings of Part VI and Subpart A of Chapter 5 of Subtitle III of  
8 Title 47 of the Louisiana Revised Statutes of 1950, 2266, 2286, 2287, 2289, 2290, and  
9 2291(A) and (B), are hereby amended and reenacted and R.S. 47:2127.1, 2140, 2150,  
10 2151.1, 2160.1, and 2267 are hereby enacted to read as follows:

11 §1993. Preparation and filing of rolls by assessor

12 A.(1) ~~As soon as~~ After the assessment lists have been approved by the parish  
13 governing authorities as boards of reviewers, the assessors shall prepare the  
14 ~~assessment~~ tax rolls in triplicate after which one copy shall be delivered to the tax  
15 collector, one copy to the Louisiana Tax Commission, one copy to the recorder of  
16 mortgages, and two copies of the grand recapitulation sheet to the legislative auditor.

17 (2) If an assessor uses electronic data processing equipment to prepare the  
18 assessment rolls, the assessment data produced shall be made available upon request  
19 in a useable electronic media. The assessors shall prepare any such electronic  
20 assessment roll made available to tax collectors in American Standard Code for  
21 Information Interchange (A.S.C.I.I.) or some other mutually agreed upon format,  
22 and may charge the tax collector a fee for preparing such information. This fee shall  
23 not exceed the actual cost of reproducing a copy of the assessment data in a useable  
24 electronic media and may be based upon the amount of data reproduced, any costs  
25 associated with converting to A.S.C.I.I. or other format, the amount of time  
26 required to reproduce the data, and any office supplies utilized in compiling and  
27 reproducing the data.

28 (3) The assessors shall prepare ~~said~~ the rolls by parish, school board, police  
29 jury, levee district, special district and by any other recipients of ad valorem taxes,

1           except by municipality. If any municipality requests ~~such a~~ **tax** roll, the assessor  
2           shall be required to prepare ~~such a~~ **that tax** roll; however, the assessor's salary and  
3           expense fund shall be reimbursed by the municipality in accordance with R.S.  
4           47:1993.1(C).

5           (4) If any municipality prepares its own tax rolls and assessment lists, upon  
6           approval of these rolls and/or lists by the parish governing authorities as boards of  
7           reviewers, each municipality shall prepare and submit to the Louisiana Tax  
8           Commission and the legislative auditor an annual statement of its millage rates and  
9           assessed valuation of property within its respective jurisdiction.

10          B. The assessors of the parishes of this state shall not ~~file~~ **deliver** and deposit  
11          with the tax collector of their respective parishes the **assessment tax** rolls of any  
12          current year until the collector shall present a receipt or quietus from the auditor and  
13          the parish governing authority that all state and parish taxes assessed on the ~~rolls~~ **roll**  
14          of the preceding year have been paid or accounted for. If the tax collector is unable  
15          to present this receipt or quietus, the assessor shall immediately notify the auditor,  
16          the governing authority, and the tax commission of his completion of the **assessment**  
17          **tax** rolls of his parish and of his inability to ~~file them~~ **deliver the tax roll** by reason  
18          of the tax collector not having obtained the required quietus. Any assessor who shall  
19          violate the provisions of this ~~Paragraph~~ **Subsection** shall forfeit any and all  
20          commissions to which he may be entitled from parish or state for his labors in  
21          making and writing the **assessment tax** rolls.

22          C. The assessors shall secure the approval of the tax commission before filing  
23          their **assessment tax** rolls with the tax collector, and the tax commission may instruct  
24          all tax collectors not to receive from the assessor any **assessment tax** roll or collect  
25          any taxes thereon without the written consent of the tax commission. The tax  
26          commission may require the assessors to take an oath in a form to be prescribed by  
27          the tax commission declaring that he has complied with its instructions.

28          D.(†) Each tax assessor shall complete and ~~file~~ **deliver** the tax roll of his  
29          parish on or before the fifteenth day of November in each calendar year. The officer

1 having custody of the assessor's salary and expense fund shall withhold from the  
2 assessor's salary five dollars for each day of delay in the filing of the roll after such  
3 date.

4 ~~(2) In accordance with the provisions of Article VII, Section 25(F) of the~~  
5 ~~Constitution of Louisiana, tax rolls for 2005 and tax rolls for 2006 for Orleans shall~~  
6 ~~be completed and filed on or before March 31, 2006, except that the tax rolls for~~  
7 ~~2005 for the parish of St. Bernard shall be completed and filed on or before June 30,~~  
8 ~~2006. Nothing in this Subsection shall prohibit the completion and filing of tax rolls~~  
9 ~~prior to those dates.~~

10 E. Filing in the recorder's office shall be full notice to each taxpayer, and to  
11 each other person whom it may in any manner concern, that the listing, assessment,  
12 and valuation of the taxable property has been completed, that the rolls are on file  
13 in the sheriff's or tax collector's office and in the office where the mortgage records  
14 are kept and that the taxes are due and collectible, as provided by law.

15 F. The act of ~~depositing~~ **delivering** the **tax** rolls by the assessor **or**  
16 **municipality to the recorder of mortgages** ~~in the office where the records of the~~  
17 ~~parish are kept~~, shall be deemed prima facie evidence that the assessment has been  
18 made and completed in the manner provided by law. No injunction shall be issued  
19 by any court to prevent any assessor from ~~depositing the rolls~~ **delivering the tax**  
20 **roll**. In the suit of any taxpayer testing the correctness of his or their assessments  
21 before any court of competent jurisdiction, the decision of such shall only affect the  
22 assessment of the person or persons in such suit, and shall in no manner affect or  
23 invalidate the assessment of any other person or property appearing upon the tax  
24 rolls.

25 G. From the day the **tax** roll is ~~filed in the recorder's office~~ **delivered to the**  
26 **recorder of mortgages**, it shall act as a lien upon each specific ~~piece of real estate~~  
27 **property** thereon assessed, which shall be subject to a legal mortgage after the  
28 thirty-first day of December of the current year for the payment of the tax due on it,  
29 but not for any other tax, which mortgage shall prime and outrank all other

1 mortgages, privileges, liens, encumbrances or preferences, except tax rolls of  
2 previous years.

3 H. The recorder of mortgages shall keep the **tax** roll delivered to him among  
4 the record books of his office, and it shall be a part of the record of such office. ~~He~~  
5 ~~shall index the tax roll in the current mortgage book under the head of "tax roll" and~~  
6 ~~no further record thereof shall be necessary; however, the The failure of the recorder~~  
7 ~~of mortgages to mark the tax rolls "filed" or to index them shall in no way prejudice~~  
8 ~~the rights of the state or any parish or municipal corporation~~ **any political**  
9 **subdivision.**

10 \* \* \*

11 CHAPTER 5. PAYMENT AND COLLECTION PROCEDURE;

12 **PROPERTY TAX LIEN AUCTIONS SALES**; ADJUDICATED PROPERTY

13 PART I. GENERAL PROVISIONS; ~~PURPOSE~~; DEFINITIONS

14 \* \* \*

15 §2122. Definitions

16 The following terms used in this Chapter shall have the definitions ascribed  
17 in this Section, unless the context clearly requires otherwise:

18 (1) ~~"Acquiring person" means either any of the following:~~

19 (a) ~~A person acquiring tax sale title to a tax sale property.~~

20 (b) ~~A political subdivision or any other person seeking to acquire or acquiring~~  
21 ~~ownership of adjudicated property.~~

22 (2) ~~"Adjudicated property" means property of which tax sale title is acquired~~  
23 ~~by a political subdivision pursuant to R.S. 47:2196.~~

24 (3) ~~"Authenticate" means either of the following:~~

25 (a) To sign.

26 (b) To execute or otherwise adopt a symbol, or encrypt or similarly process  
27 a written notice in whole or in part, with the present intent of the authenticating  
28 person to identify the person and adopt or accept a written notice.

29 **(2) "Commission" means the Louisiana Tax Commission.**

1           ~~(4) "Duly notified" means, with respect to a particular person, that an effort~~  
2           ~~meeting the requirements of due process of law has been made to identify and to~~  
3           ~~provide that person with a notice that meets the requirements of R.S. 47:2156, 2157,~~  
4           ~~2206, 2236, or 2275, or with service of a petition and citation in accordance with~~  
5           ~~R.S. 47:2266, regardless of any of the following:~~

6                   ~~(a) Whether the effort resulted in actual notice to the person.~~

7                   ~~(b) Whether the one who made the effort was a public official or a private~~  
8           ~~party.~~

9                   ~~(c) When, after the tax sale, the effort was made.~~

10           ~~(5) "Governmental lien" means all liens imposed by law upon immovable~~  
11           ~~property in favor of any political subdivision and filed in the mortgage records,~~  
12           ~~including without limitation, those imposed under R.S. 13:2575, R.S. 33:1236, 4752,~~  
13           ~~4753, 4754, 4766, 5062, and 5062.1, other than statutory impositions.~~

14                   **(3) "Delinquent obligation" means statutory impositions included in the**  
15           **tax bill that are not paid by the due date, plus interest, costs, and penalties that**  
16           **may accrue in accordance with this Chapter.**

17                   **(4) "Forbidden purchase nullity" means a nullity of an action conducted**  
18           **in violation of R.S. 47:2162.**

19           ~~(6)~~**(5)** "Ordinance" means:

20                   (a) An act of a political subdivision that has the force and effect of law,  
21           including but not limited to an ordinance, a resolution, or a motion; or

22                   (b) A rule or regulation promulgated by the State Land Office, the division  
23           of administration, or by another state agency with authority over adjudicated  
24           properties.

25           ~~(7)~~**(6)** "Owner" means a person who holds an ownership **or usufruct** interest  
26           ~~that has not been terminated pursuant to R.S. 47:2121(C)~~ **in the property at issue.**

27           ~~(8)~~**(7)** "Payment nullity" means a nullity arising from payment of taxes prior  
28           to a tax ~~sale~~ **lien auction**, including payment based on dual assessment.

29           ~~(9)~~**(8)** "Political subdivision" means any of the following to the extent it has

1 the power to levy ~~ad valorem taxes~~ **statutory impositions** and conduct tax sales  
2 **auctions** for failure to pay ~~ad valorem taxes~~ **statutory impositions**:

3 (a) The state.

4 (b) Any political subdivision as defined in Article VI, Section 44 of the  
5 ~~Louisiana~~ Constitution **of Louisiana**.

6 (c) Any other agency, board, or instrumentality under Subparagraph (a) or (b)  
7 of this Paragraph.

8 **(9) "Premium" means the amount paid at tax lien auction in excess of the**  
9 **statutory impositions, interest, penalty, and costs.**

10 ~~(10) "Redemption nullity" means the right of a person to annul a tax sale in~~  
11 ~~accordance with R.S. 47:2286 because he was not duly notified at least six months~~  
12 ~~before the termination of the redemptive period.~~

13 ~~(11)~~**(10) "Redemption period" or "Redemptive period" means the period**  
14 ~~in~~ **during** which a person may redeem property as provided in the Louisiana  
15 Constitution **tax lien certificate may be redeemed.**

16 **(11) "Redemption price" means the amount calculated pursuant to R.S.**  
17 **47:2243 that is required to be paid in order to redeem a tax lien certificate.**

18 ~~(12) "Send" means either of the following:~~

19 ~~(a) To deposit in the mail or deliver for transmission by any other~~  
20 ~~commercially reasonable means of communication with postage or cost of~~  
21 ~~transmission provided for, and properly addressed to any address reasonable under~~  
22 ~~the circumstances.~~

23 ~~(b) In any other way to cause to be received any written notice within the~~  
24 ~~time it would have arrived if properly sent.~~

25 ~~(13)~~**(12) "Signed" includes using any symbol executed or adopted with**  
26 ~~present intention to adopt or accept a writing in tangible form.~~

27 ~~(14)"Statutory imposition"~~ **(13) "Statutory impositions"** means ad valorem  
28 taxes and any imposition in addition to ad valorem taxes that are included on the tax  
29 bill sent to the tax debtor.

1            (14) "Tax auction party" means the tax notice party, the owner of  
2            property, including the owner of record at the time of a tax lien auction, as  
3            shown in the conveyance records of the appropriate parish, and any other  
4            person holding an interest, such as a mortgage, privilege, or other encumbrance  
5            on the property, including a tax lien certificate holder, as shown in the mortgage  
6            and conveyance records of the appropriate parish.

7            (15) "Tax debtor" means, ~~as of the date of determination,~~ the person listed on  
8            the tax roll in accordance with R.S. 47:2126 as of the date of the assessor's  
9            determination.

10           (16) "Tax lien auction" means the sale of a delinquent obligation  
11           pursuant to this Chapter.

12           (17) "Tax lien certificate" means the written instrument evidencing the  
13           delinquent obligation and the lien and privilege securing it that identifies the  
14           holder thereof.

15           ~~(16)~~(18) "Tax notice party" means, ~~as of the date of determination,~~ the each  
16           tax debtor and any person requesting notice pursuant to R.S. 47:2159 as of the date  
17           of the assessor's determination.

18           ~~(17) "Tax sale" means the sale or adjudication of tax sale title to property~~  
19           ~~pursuant to R.S. 47:2154 and 2196.~~

20           ~~(18)~~(19) "Tax sale certificate" means the written notice evidencing a tax sale  
21           to be filed in accordance with R.S. 47:2155 and 2196 as of January 1, 2024.

22           ~~(19) "Tax sale party" means the tax notice party, the owner of property,~~  
23           ~~including the owner of record at the time of a tax sale, as shown in the conveyance~~  
24           ~~records of the appropriate parish, and any other person holding an interest, such as~~  
25           ~~a mortgage, privilege, or other encumbrance on the property, including a tax sale~~  
26           ~~purchaser, as shown in the mortgage and conveyance records of the appropriate~~  
27           ~~parish.~~

28           ~~(20) "Tax sale property" means property for which tax sale title is sold~~  
29           ~~pursuant to R.S. 47:2154.~~



1 §2126. Duty of assessors; single assessment; exception

2 Each assessor shall deliver to the appropriate tax collector the tax roll for the  
3 year in which taxes are collectible by November fifteenth of each calendar year,  
4 except as otherwise provided by law. At the same time, the assessor ~~may file~~ **shall**  
5 **deliver** the tax roll ~~in the mortgage records of the~~ **to the recorder of mortgages for**  
6 **the** parish in which property subject to the taxes is located. The assessor shall use  
7 reasonable efforts to list on the tax roll all co-owners of record of the property, ~~or if~~  
8 ~~there has been a tax sale to a party other than a political subdivision, the tax sale~~  
9 ~~purchaser and the other owners, to the extent their interests were not sold at tax sale.~~  
10 The tax roll shall be updated as of January first or later of the year in which the taxes  
11 are collectible. There shall be only one assessment for each tax parcel, and the full  
12 assessment shall be on each tax bill sent pursuant to R.S. 47:2127(~~€~~) **(D)**; however,  
13 if requested by a tax debtor, the assessor may, but shall not be obligated to, make  
14 separate assessments for undivided interests in each tax parcel. **The assessor shall**  
15 **not list the name of a tax lien certificate purchaser on the tax roll.**

16 §2127. Time for payment; interest **and penalty**; notification

17 A. Time for Payment. ~~Taxes assessed shall be due in that calendar year~~  
18 **Statutory impositions may be paid** as soon as the tax roll is delivered to the tax  
19 collector, and, **except as otherwise provided by law, they shall be paid on or before**  
20 **no later than** December thirty-first in each respective year **and if not paid by that**  
21 **date shall be considered delinquent the following day.**

22 B. Interest **and penalty**. ~~The interest on all ad valorem taxes~~ **All delinquent**  
23 **statutory impositions**, whether levied on movable or immovable property, ~~which~~  
24 ~~are delinquent shall begin on the first calendar day following the deadline for~~  
25 ~~payment of taxes, and shall bear interest from that date~~ **the day after the taxes were**  
26 **due** until paid, at the rate of one percent per month or any part thereof, **on a non-**  
27 **compounding basis. If statutory impositions remain unpaid after ninety days**  
28 **from the day after taxes were due, a five percent penalty calculated on the**  
29 **statutory impositions shall be imposed. Interest shall not accrue on the penalty.**

1 In the event of an erroneous assessment and adjustment by the tax commission, the  
 2 tax debtor shall have fifteen days after the date of receipt of notice of the revised  
 3 assessment in which to pay the adjusted amount without interest penalty. If the  
 4 address provided by the tax assessor on the tax roll proves to be incorrect and the tax  
 5 debtor does not receive a timely notice, the tax collector may extend to the tax debtor  
 6 a fifteen-day notice in which to pay without interest penalty.

7 C. All statutory impositions shall be paid. Failure to pay the total  
 8 statutory impositions, interest, costs, and penalties due shall subject the tax lien  
 9 to sale at a tax lien auction. The tax lien shall have priority over all mortgages,  
 10 liens, and other privileges encumbering the property. All tax liens issued by the  
 11 tax collector or other tax collectors shall be ranked in pari passu.

12 ~~C.~~D. Notification. As soon as practical following ~~the sending~~ delivery of the  
 13 tax roll to the tax collector as required by Subsection A of this Section R.S. 47:2126,  
 14 the tax collector shall ~~use reasonable efforts to~~ send each tax notice party written  
 15 notice by United States mail of taxes statutory impositions due, ~~at the address listed~~  
 16 ~~for each tax debtor on each tax roll.~~ The written notice shall be sent to each tax  
 17 debtor at his address listed on the tax roll and to each other tax notice party at  
 18 the address given in the request for notice. The written notice shall disclose the  
 19 total amount of taxes statutory impositions due by the tax debtor for the current  
 20 year, the ward in which the property is located, and the number of the assessment.  
 21 The written notice shall request the tax debtor to return the written notice to the tax  
 22 collector with remittance. The notice shall inform and shall remind the tax debtor  
 23 of the date that taxes become delinquent following issuance of the notice and by  
 24 which statutory impositions must be paid, that interest will accrue on the taxes  
 25 statutory impositions at the rate of one percent per month on a non-  
 26 compounding basis from and after the date the taxes become delinquent from the  
 27 day after the statutory imposition was due, and that a five percent penalty will  
 28 be added to the statutory impositions if the statutory impositions remain unpaid  
 29 after ninety days from the due date. The notice shall indicate if there is a prior

1        **unredeemed tax sale certificate or tax lien certificate in connection with the**  
 2        **immovable property.** ~~Interest shall accrue at the rate prescribed by law, which rate,~~  
 3        ~~or a brief description of the manner in which the rate is calculated, shall be stated in~~  
 4        ~~the written notice. The tax collector may also notify any other tax sale party but shall~~  
 5        ~~not be obligated to do so.~~ The written notice shall be deemed sufficient if it is in the  
 6        following form:

[Name of Political Subdivision]

[YEAR] Property Tax Notice

[List All Tax Notice Parties and their addresses]

Description of Charges	Amount
Estimated <del>Tax</del> <b><u>Amount</u></b> Due  [Name of Tax District]  Total <del>Taxes</del> <b><u>Statutory</u></b> <b><u>Impositions for the Current</u></b> <b><u>Year</u></b>  <b><u>THIS AMOUNT IS THE</u></b> <b><u>TOTAL OF AD VALOREM</u></b> <b><u>TAXES AND OTHER</u></b> <b><u>STATUTORY</u></b> <b><u>IMPOSITIONS INCLUDED</u></b> <b><u>ON YOUR TAX BILL DUE</u></b> <b><u>FOR THE CURRENT</u></b> <b><u>YEAR. THE OBLIGATION</u></b> <b><u>TO PAY AD VALOREM</u></b> <b><u>TAXES AND STATUTORY</u></b> <b><u>IMPOSITIONS SHALL BE</u></b> <b><u>DELINQUENT ON [DATE].</u></b>	

Property Address  <b><u>Ward</u></b>  <b><u>Assessment No.</u></b>
Legal Description

PLEASE REMIT BY [DATE]

1  
2  
3 **\*\*\* ACCESS YOUR PROPERTY TAXES AND OTHER**  
4 **STATUTORY IMPOSITIONS AND PAY ONLINE @**  
5 \_\_\_\_\_ **\*\*\***  
6  
7 **NOTE: IF YOU FAIL TO PAY BY THE DUE DATE, INTEREST**  
8 **WILL ACCRUE AT THE RATE OF 1% PER MONTH ON A NON-**  
9 **COMPOUNDING BASIS UNTIL PAID. A 5% PENALTY WILL BE**  
10 **ADDED IF YOU FAIL TO PAY WITHIN 90 DAYS.**  
11  
12 **Failure to pay the total statutory impositions, interest, costs, and any**  
13 **penalty due before may cause the tax lien to be offered for sale at tax**  
14 **lien auction.**  
15  
16 **[ ] INDICATE IF APPLICABLE: According to our records,**  
17 **there are outstanding amounts due for this property. Failure to pay**  
18 **these delinquent amounts could result in the sale of this property.**  
19  
20 **[ ] INDICATE IF APPLICABLE: According to our records,**  
21 **the property for which these statutory impositions are due has**  
22 **previously been sold at a tax sale or tax lien auction, or tax sale title**  
23 **or a tax lien certificate has previously been issued. You should take**  
24 **steps immediately to remedy this threat to your ownership. You may**  
25 **have a right of redemption if timely exercised.**  
26

27 Please fold and tear along perforated line.

28  
29 [YEAR] PROPERTY TAX **AND STATUTORY IMPOSITIONS** NOTICE

30  
31 [Name & Address of Tax Collector] Amount Due:  
32  
33 **Ward:** **Assessment No.:**  
34  
35 [Name & Address of Tax Debtor] Due Date:  
36

37 Make check payable to: \_\_\_\_\_

- 38  
39 • Retain the top portion of this form for your records.  
40  
41 • Write account number on your check. The canceled check will serve  
42 as your receipt.  
43  
44 • For [name of political subdivision] tax information only call  
45 [number] or fax [number].  
46  
47 • Access your property tax and pay online @ [Internet address].  
48  
49 • Change of address requests and questions regarding the assessed  
50 value of the property should be directed to:

51  
52 [Name & Address of Tax Collector]

53  
54 (Tax records cannot be changed without instructions from the respective  
55 parish tax assessor)

56  
57 Please sign below and return this portion of notice with check made payable  
58 to: [\_\_\_\_\_]  
59



1 ~~valorem taxes~~ **statutory impositions** on his property located in the geographical area  
2 designated in the declaration of emergency if the ~~taxes became~~ **statutory**  
3 **impositions are included on a tax bill** due after the declaration of emergency.

4 ~~C.~~**B.** Right to a postponement of onerous ~~taxes~~ **statutory impositions**. The  
5 collection of ~~taxes~~ **statutory impositions** shall be postponed by the tax collector  
6 when all of the following occur:

7 (1) An emergency has been declared.

8 (2) The tax debtor's **or owner's** assessed property located in the geographical  
9 area designated in the declaration of emergency has been damaged or destroyed by  
10 the calamity.

11 (3) The collection of ~~taxes~~ **statutory impositions** would be onerous because  
12 the tax debtor **or owner** is unable to pay ~~the taxes~~ without suffering substantial  
13 hardship.

14 ~~D.~~**C.** Application for postponement. (1) The tax debtor **or owner** seeking the  
15 postponement of the payment of ~~taxes~~ shall file a sworn application, executed before  
16 a person authorized to administer oaths, accompanied by a supporting financial  
17 statement. The application shall:

18 (a) Certify that the property was damaged or destroyed by the event that  
19 necessitated the emergency declaration.

20 (b) Describe the damaged or destroyed property as assessed.

21 (c) Certify that the collection of the ~~taxes that became~~ **statutory impositions**  
22 **appearing on the tax bill** due after the declaration of the emergency would be  
23 onerous because the tax debtor **or owner** applying for postponement is unable to pay  
24 ~~the taxes~~ without suffering substantial hardship.

25 (2) The completed sworn financial statement submitted in support of an  
26 application for the postponement of the payment of ~~taxes~~ **statutory impositions**  
27 shall not be subject to the laws relative to public records, R.S. 44:1 et seq., and shall  
28 be confidential, except that the financial statement shall be admissible in evidence  
29 in a proceeding to contest an application for postponement of the payment of ~~taxes~~

1 statutory impositions. The tax collector shall retain the financial statement until the  
2 period for contesting the postponement has expired without an objection being filed  
3 or until there has been a definitive decision in a contest proceeding. Thereafter, the  
4 tax collector may destroy the financial statement.

5 (3) The tax collector shall, and the assessor may, keep appropriate application  
6 forms and blank financial statement forms available for use by tax debtors and  
7 owners. The tax collector, or his authorized deputy collector, shall be competent to  
8 administer the oath required for this application. The following forms may be used  
9 to apply for the postponement:

10 STATE OF LOUISIANA \_\_\_\_\_

11 PARISH OF \_\_\_\_\_

12 APPLICATION FOR POSTPONEMENT OF AD VALOREM TAXES AND  
13 OTHER STATUTORY IMPOSITIONS

14 BEFORE ME, the undersigned authority personally appeared \_\_\_\_\_,  
15 a tax debtor/owner, who requests postponement of payment of ad valorem taxes and  
16 other statutory impositions pursuant to the provisions of R.S. 47:2106 2130 for the  
17 following property:

18 \_\_\_\_\_

19 *(Give the description of damaged or destroyed property as assessed)*

20 Appearer certifies that the property was damaged or destroyed on \_\_\_\_\_  
21 *(insert date)* by the event that necessitated the emergency declaration declared on or  
22 about \_\_\_\_\_ *(insert date)* by \_\_\_\_\_ *(insert name and title of person declaring*  
23 *the emergency)* and it the property assessed is in the geographical area designated  
24 in the declaration.

25 Appearer certifies that the ~~collection~~ payment of the ad valorem taxes and  
26 other statutory impositions appearing on the tax bill ~~that became due~~ after the  
27 declaration of emergency would be onerous because Appearer is unable to pay ~~the~~  
28 ~~taxes~~ without suffering substantial hardship. Appearer submits his financial  
29 statement in support of this application and certifies that it is true and correct as of

1 this date.

2 SWORN TO AND SUBSCRIBED BEFORE ME this \_\_\_ day of \_\_\_\_\_,

3 \_\_\_\_\_ at \_\_\_\_\_ Louisiana.

4 \_\_\_\_\_

5 Full Name of Affiant

6  
7 \_\_\_\_\_

8 *Notary Public or authorized tax collector*

9 Notary #

10

11 FINANCIAL STATEMENT

12

13 STATE OF LOUISIANA

14 PARISH OF \_\_\_\_\_

15

16 I certify that the following is a listing of my debts and property located within the  
17 state of Louisiana and that the following was my adjusted gross income for the previous  
18 year.

19

20 Immovable Property: Estimated Value

21 (land/buildings) \_\_\_\_\_

22 \_\_\_\_\_

23 \_\_\_\_\_

24 \_\_\_\_\_

25 Subtotal \_\_\_\_\_

26

27 Debts affecting the Estimated Value

28 immovable property: \_\_\_\_\_

1 \_\_\_\_\_  
 2 \_\_\_\_\_  
 3 \_\_\_\_\_  
 4 Subtotal \_\_\_\_\_

5  
 6 Movable Property: Estimated Value  
 7 (vehicles, personal \_\_\_\_\_  
 8 property, bank accounts) \_\_\_\_\_  
 9 \_\_\_\_\_  
 10 \_\_\_\_\_  
 11 Subtotal \_\_\_\_\_

12  
 13 Debts affecting the Estimated Value  
 14 movable property: \_\_\_\_\_  
 15 \_\_\_\_\_  
 16 \_\_\_\_\_  
 17 \_\_\_\_\_  
 18 Subtotal \_\_\_\_\_

19  
 20 Other Debts: Estimated Value  
 21 (credit cards, etc.) \_\_\_\_\_  
 22 \_\_\_\_\_  
 23 \_\_\_\_\_  
 24 \_\_\_\_\_  
 25 Subtotal \_\_\_\_\_

26 NET WORTH \_\_\_\_\_

1 (Value of Property less amount of debts)

2

3 Adjusted gross income for

4 Previous year:

5 \_\_\_\_\_

6

7 *Applicant*

8 Sworn to and signed before the undersigned Notary Public at \_\_\_\_\_,

9 Louisiana, on the \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

10

11 \_\_\_\_\_

12 *Notary Public or authorized tax collector*

13 Notary #

14 **E.D.** Reapplication. A tax debtor **or owner** may reapply for postponement  
15 of ~~taxes~~ **statutory impositions** as provided for in this Section for each consecutive  
16 year after the year in which the original postponement was granted when the  
17 conditions which initially authorized the postponement remain in effect.

18 **F.E.** Time for filing application. The initial application and any reapplication  
19 for postponement shall be filed with the tax collector no later than December thirty-  
20 first of the year in which the damage or destruction occurred, or no later than thirty  
21 calendar days after the tax bill has been mailed, whichever is later.

22 **G.F.** Notification of filing. The tax collector shall send to each political  
23 subdivision for which the postponed ~~taxes~~ **statutory impositions** are assessed and  
24 collected a copy of each application by reliable electronic means, certified mail, or  
25 hand delivery with a receipt.

26 **H.G.** Political subdivision contest of postponement. A political subdivision  
27 may contest the postponement of the ~~taxes~~ **statutory impositions** in a written  
28 objection filed with the tax collector within thirty calendar days after receiving the  
29 copy of the application for postponement. ~~It~~ **The written objection** shall state the

1 factual and legal reasons for contesting postponement. Concurrently, the political  
2 subdivision shall send a copy of the objection to the tax debtor or owner at the  
3 address on the application by reliable electronic means, certified mail, or hand  
4 delivery with a receipt. Finally, the tax collector shall send verified copies of the  
5 application, supporting financial statement, and the written objection to the parish  
6 governing authority within ten calendar days after the date the objection was filed.

7 ~~I.H.~~ H. Contest; review of decision. The merits of the objection shall be decided  
8 by the parish governing authority, which decision shall be subject to review by the  
9 ~~Louisiana Tax Commission~~ commission, or its successor, on request of either the tax  
10 debtor or owner, or the objecting political subdivision. ~~That~~ The commission's  
11 decision shall be subject to appeal to the district court. The review and appeal shall  
12 be in accordance with the procedures established by law, the ~~Louisiana Tax~~  
13 ~~Commission~~ rules, or ordinance of the parish governing authority for the review and  
14 appeal of the correctness of an assessment made by the assessor.

15 ~~J.I.~~ I. Effective date of postponement. (1) If no objection is filed, the payment  
16 of taxes statutory impositions shall be postponed. If an objection is filed pursuant  
17 to Subsection G of this Section, payment of taxes statutory impositions shall be  
18 postponed until all objections are finally decided by the ~~parish governing authority~~  
19 ~~or the Louisiana Tax Commission~~ commission.

20 (2) If no objection is filed, or if the tax debtor or owner has prevailed in a  
21 definitive decision on review, the tax collector shall file the application, or a certified  
22 copy, with the recorder of mortgages in each parish in which the property is located.  
23 The application filed shall not include the supporting financial statement.

24 ~~K.J.~~ J. Advice of right to postponement. A written notice of the right of a tax  
25 debtor or owner to have the payment of his taxes statutory impositions postponed  
26 shall be included with the tax bill sent to a tax debtor or owner.

27 ~~L.K.~~ K. Installment payment of postponed taxes; accelerated payments;  
28 interests.

29 (1) The postponed taxes statutory impositions shall be divided into ten equal

1 installments, and one installment shall be charged each year by the tax collector for  
2 ten subsequent years, or until the entirety of the postponed ~~taxes~~ **statutory**  
3 **impositions** is paid.

4 (2) ~~All the~~ **The** postponed ~~taxes~~ **statutory impositions**, or any annual  
5 installment thereof, may be paid in advance. The unpaid balance of the postponed  
6 ~~taxes~~ **statutory impositions** shall bear interest from the date on which the original  
7 tax bill was due until paid at the rate of six percent per annum payable annually on  
8 the due date of each installment. No timely paid installment shall bear penalties  
9 when collected.

10 (3) If an annual installment is not timely paid, all of the unpaid postponed  
11 ~~taxes~~ **statutory impositions** shall become due immediately, and **deemed**  
12 **delinquent.** ~~the property shall be sold at a tax sale~~ **Thereafter, the lien may be**  
13 **offered for sale at the next tax lien auction** for the balance of all taxes, interest, and  
14 penalties **due on the date of the auction.**

15 (4) When all postponed ~~taxes~~ **statutory impositions** and interest have been  
16 paid, the tax debtor **or owner** may cancel the lien at the tax debtor's **or owner's**  
17 expense.

18 ~~M.L.~~ **M.L.** Assessments after postponement. The tax collector shall prepare a  
19 separate written list of all persons whose payment of ~~taxes~~ **statutory impositions**  
20 were postponed. It shall show the amount of the ~~taxes~~ **statutory impositions** and the  
21 property upon which the ~~taxes~~ **statutory impositions** were postponed. The list shall  
22 be prepared in duplicate, sworn to, and one copy shall be delivered to the parish  
23 assessor and one copy to the legislative auditor. In each subsequent tax year the tax  
24 collector shall collect a one-tenth installment of the postponed ~~taxes~~ **statutory**  
25 **impositions** until ~~all taxes are paid~~ **in full.**

26 ~~N.M.~~ **N.M.** Remission of postponed ~~taxes~~ **statutory impositions**. The postponed  
27 portion of the ~~taxes~~ **statutory impositions** shall be collected in the same manner as  
28 ordinary ~~taxes~~ **statutory impositions**, separately accounted for, and remitted by the  
29 tax collector to the political subdivisions that levied them.

\* \* \*

2 §2132. Refund of taxes erroneously paid

3 A.(1) Except as provided for in Paragraph (2) of this Subsection, any person  
4 who has a claim against a political subdivision for ~~ad valorem taxes~~ **statutory**  
5 **impositions** erroneously paid into the funds of that political subdivision may present  
6 the claim to the ~~Louisiana Tax Commission~~ **commission** within three years of the  
7 date of the payment, in such form and together with such proof as the ~~tax~~  
8 commission may require by its rules and regulations; however, if a person is  
9 claiming a previously unclaimed homestead exemption, it may be presented to the  
10 ~~tax~~ commission within five years of the date of payment. The ~~tax~~ commission shall  
11 consult with the assessor of the parish in which the property ~~which~~ **that** is the subject  
12 of the claim is located, and after ~~that~~ **the** assessor advises the ~~tax~~ commission that  
13 a refund is due the claimant, the ~~tax~~ commission shall duly examine the merits and  
14 correctness of each claim presented to it and shall make a determination thereon  
15 within thirty days after receipt of the claim.

16 (2)(a) Any person who prevails in a suit pursuant to R.S. 47:2134~~(C)~~**(D)**, as  
17 deemed applicable by the court, against a political subdivision for any statutory  
18 imposition that is declared invalid pursuant to a legal challenge for the payment of  
19 the statutory imposition may present the claim to the ~~tax~~ commission within three  
20 years of the date of the final judgment declaring the statutory imposition invalid and  
21 awarding a monetary judgment, in a form prescribed by the ~~tax~~ commission in  
22 accordance with its rules and regulations, along with a copy of the judgment  
23 rendered by the court. The records of the ~~tax~~ commission shall note the date of  
24 submission of the judgment by the taxpayer and shall order repayment of the  
25 statutory impositions by the tax collector of the sums declared legally invalid,  
26 together with interest and court costs, as directed by the court.

27 (b) The tax collector shall refund the sum of statutory impositions held to be  
28 invalid, together with interest and court costs as directed by the court to the taxpayer  
29 within thirty days of the order by the tax commission authorizing and directing the

1 tax collector to refund these sums. However, in lieu of a refund as required in this  
 2 Subparagraph, the tax collector may grant the taxpayer a credit up to the amount of  
 3 the statutory imposition ordered by the tax commission to offset ad valorem tax  
 4 liability or statutory impositions owed by the taxpayer. Any amount of unused credit  
 5 shall carryover to the benefit of the taxpayer until the total amount ordered by the tax  
 6 commission has been extinguished.

7 B. If the claim is approved, the ~~tax~~ commission shall authorize and direct the  
 8 collector, when applicable, to correct the assessment on the roll on file in his office  
 9 and shall authorize and direct, when applicable, the recorder of mortgages to change  
 10 the inscription of the tax roll. The ~~tax~~ commission shall also authorize and direct the  
 11 refund and repayment of those ~~taxes~~ **statutory impositions** found to be erroneously  
 12 paid as provided in this Section. Provided that when the claim accrues to more than  
 13 one person, as for example, the heirs and legatees of another, and the claim is  
 14 determined by the ~~tax~~ commission to be properly due and owed, payment thereof to  
 15 the party or parties asserting the same shall not be denied because of the failure or  
 16 refusal of others to join in and assert the claim, but in such event only the portion due  
 17 such claimant or claimants shall be paid.

18 C. The collector of ~~ad valorem taxes~~ **statutory impositions** in each political  
 19 subdivision, upon receipt of written notice from the ~~tax~~ commission that a particular  
 20 refund or repayment is owed, shall do one of the following:

21 (1) If the claim is made for taxes erroneously paid on property which is or  
 22 could be homestead exempt or otherwise exempt, the collector shall immediately  
 23 notify the affected ~~tax-recipient~~ **tax-recipient** bodies to remit to ~~him~~ **the tax**  
 24 **collector** within thirty days their pro rata share of the refund or repayment. ~~Upon~~  
 25 **Within thirty days of** receipt of those funds from the tax-recipient bodies, the ~~tax~~  
 26 collector shall ~~have an additional thirty days to~~ remit the payment in full to the tax  
 27 debtor. Failure by any ~~tax-recipient~~ **tax-recipient** body or the ~~tax~~ collector to timely  
 28 remit such monies shall cause interest at the legal rate to accrue in favor of the tax  
 29 debtor to be paid by the political subdivision or tax collector failing to so timely

1 remit.

2 (2) If the claim is made for ~~taxes~~ **statutory impositions** erroneously paid on  
3 property ~~which~~ **that** would not qualify for a homestead or other exemption, the ~~tax~~  
4 collector shall note and record the amount of the refund or repayment owed and shall  
5 have full responsibility to ensure that such amount shall operate as a credit against  
6 future ~~ad valorem tax~~ **statutory impositions** liability of that property. No ~~ad valorem~~  
7 ~~taxes~~ **statutory impositions** shall be due or collected on such property until such  
8 time as the collector certifies that a sufficient amount of taxes assessed have been  
9 waived to satisfy the refund or repayment ordered by the ~~tax~~ commission. No interest  
10 shall accrue or be due on any such refund or repayment.

11 (3) If the claim is made in a political subdivision which has established an  
12 alternative procedure for providing for refunds of ~~ad valorem taxes~~ **statutory**  
13 **impositions** erroneously paid as authorized by this Section, and if that alternative  
14 procedure has been submitted to and approved by the ~~tax~~ commission, such  
15 procedure may be utilized in lieu of the provisions of Paragraphs (1) and (2) of this  
16 Subsection.

17 D. An action of the assessor or of the tax commission rejecting or refusing  
18 to approve any claim made under the provisions of this Section may be appealed by  
19 means of ordinary proceedings to the Board of Tax Appeals or to the district court  
20 having jurisdiction where the property which is the subject of the claim is located.  
21 §2133. Prior payment of ~~taxes~~ **statutory impositions**

22 If within the redemptive period, the tax collector determines that the statutory  
23 impositions on a certain property subject to a tax ~~sale~~ **lien certificate** were paid prior  
24 to the tax ~~sale~~ **lien auction** or that the tax ~~sale~~ **lien auction** was conducted in  
25 violation of a stay under federal bankruptcy law, the tax collector shall cancel the  
26 affected tax ~~sale~~ **lien certificate** and shall reimburse the tax ~~sale purchaser~~ **lien**  
27 **holder** the bid price. The tax collector ~~may credit~~ **shall apply** the reimbursement pro  
28 rata against future disbursements to the tax recipients. The tax collector shall record  
29 the cancellation with the recorder of ~~conveyances~~ **mortgages** in the parish in which

1 the property is located. ~~Such cancellation reinstates the interests of the tax debtor and~~  
 2 ~~his successors and all interests in the property that have been otherwise terminated~~  
 3 ~~pursuant to this Chapter, to the extent the interest has not otherwise terminated~~  
 4 ~~pursuant to its terms or by operation of law.~~

5 §2134. Suits to recover ~~taxes~~ **statutory impositions** paid under protest

6 A. No court of this state shall issue any process to restrain, or render any  
 7 decision that has the effect of impeding, the collection of ~~an ad valorem tax~~  
 8 **statutory impositions** imposed by any political subdivision, under authority granted  
 9 to it by the legislature or by the constitution.

10 B.(1)(a) A taxpayer challenging the correctness of an assessment under R.S.  
 11 47:1856, 1857, or 1998 **or other statutory impositions** shall timely pay the disputed  
 12 amount ~~of tax~~ due under protest to the officer or officers designated by law for the  
 13 collection of ~~this tax~~ **the statutory impositions** or timely file a rule to set bond or  
 14 other security pursuant to Subsection F of this Section. The portion of the ~~taxes that~~  
 15 ~~is~~ **statutory impositions** paid by the taxpayer to the collecting officer or officers that  
 16 is neither in dispute nor the subject of a suit contesting the correctness of the  
 17 assessment shall not be made subject to the protest. The taxpayer shall submit  
 18 separate payments for the disputed amount of tax due and the amount that is not in  
 19 dispute and not subject to the protest.

20 (b) Paying under protest or filing a rule to set bond or other security shall be  
 21 considered timely if the payment is made or the rule is filed within the deadline to  
 22 appeal to the Board of Tax Appeals or district court pursuant to R.S. 47:1856, 1857,  
 23 or 1998.

24 (2)(a) If at the time of the payment of the disputed ~~taxes~~ **statutory**  
 25 **impositions** under protest the taxpayer has previously ~~filed~~ **brought** a correctness  
 26 challenge ~~suit~~ **action** under the provisions of R.S. 47:1856, 1857, or 1998 **or**  
 27 **brought an action disputing other statutory impositions,** such taxpayer shall give  
 28 notice of the ~~suit~~ **action** to the collecting officer or officers in the parish or parishes  
 29 in which the property is located. This notice shall be sufficient to cause the collecting

1 officer or officers to further hold the amount paid under protest segregated pending  
2 the outcome of the ~~suit~~ **action is brought**.

3 (b) If at the time of the payment of the protested ~~tax~~, **statutory impositions**,  
4 **the taxpayer has not previously brought** a correctness challenge ~~suit~~ **action** ~~is not~~  
5 ~~already pending~~ under the provisions of R.S. 47:1856, 1857, or 1998 **or other action**  
6 **challenging the validity or correctness of other statutory impositions**, then a ~~suit~~  
7 **an action** seeking recovery of the protested payment need not be ~~filed~~ **brought** until  
8 thirty days from the date a final decision is rendered by the ~~Louisiana Tax~~  
9 ~~Commission~~ **commission** under either R.S. 47:1856, 1857, or 1998. The taxpayer  
10 making the payment under protest under these circumstances ~~must~~ **shall** advise the  
11 collecting officer or officers in the parish or parishes in which the property is located  
12 at the time of the protest payment that the protest payment is in connection with a  
13 correctness challenge and ~~must~~ **shall** promptly notify the collecting officer or  
14 officers when a final decision is rendered by the ~~Louisiana Tax Commission~~  
15 **commission** under either R.S. 47:1856, 1857, or 1998 **or by a court of competent**  
16 **jurisdiction in an action challenging the validity or correctness of other**  
17 **statutory impositions**. The collecting officer or officers shall continue to segregate  
18 and hold the protested amount in escrow until a timely correctness challenge ~~suit~~  
19 **action** is ~~filed~~ **brought**.

20 (c) If a ~~suit is timely filed~~ **taxpayer timely seeks recovery of statutory**  
21 **impositions in an action** contesting the correctness of the assessment pursuant to  
22 R.S. 47:1856, 1857, or 1998 **or in an action challenging the validity or correctness**  
23 **of other statutory impositions**, and ~~seeking the recovery of the tax paid under~~  
24 ~~protest~~, then that portion of the ~~taxes~~ **statutory impositions** paid that are in dispute  
25 shall be deemed as paid under protest, and that amount shall be segregated and shall  
26 be further held pending ~~the outcome of the suit~~ **final judgement**.

27 (3)(a) In a correctness challenge ~~suit~~ **action** under either R.S. 47:1856 or  
28 1857 the officer or officers designated for the collection of taxes in the parish or  
29 parishes in which the property is located and the ~~Louisiana Tax Commission~~

1 **commission** shall be the sole necessary and proper party defendants in any such suit.

2 (b) The officer or officers designated for the collection of taxes in the parish  
3 or parishes in which the property is located and the assessor or assessors for the  
4 parish or district, or parishes or districts, in which the property is located shall be the  
5 sole necessary and proper party defendants in a correctness challenge action under  
6 R.S. 47:1989, 1992, or 1998.

7 (4) If the taxpayer prevails, the collecting officer or officers shall refund the  
8 amount to the taxpayer with interest at the actual rate earned on the money paid  
9 under protest in the escrow account during the period from the date such funds were  
10 received by the collecting officer or officers to the date of the refund. If the taxpayer  
11 does not prevail, the taxpayer shall be liable for the additional ~~taxes~~ **statutory**  
12 **impositions** together with interest at the rate set forth ~~above in R.S. 47:2127~~ during  
13 the period from the date the ~~taxes~~ **statutory impositions** were due under R.S.  
14 47:2127 until the date the ~~taxes~~ **statutory impositions** are paid, or in the case of  
15 ~~taxes~~ **statutory impositions** paid under protest, until the date of the payment under  
16 protest.

17 C.(1) A person resisting the payment of an amount of ~~ad valorem tax~~  
18 **statutory impositions** due or the enforcement of a provision of the ~~ad valorem tax~~  
19 law **governing the assessment and collection of statutory impositions** and thereby  
20 intending to maintain a legality challenge shall timely pay the disputed amount due  
21 under protest to the officer or officers designated by law for the collection of the ~~tax~~  
22 **statutory impositions** and, **at the time of payment**, shall give such officer or  
23 officers; notice ~~at the time of payment~~ of his intention to ~~file suit~~ **bring an action** for  
24 the recovery of the protested ~~tax~~ **amount**. The portion of the ~~taxes~~ **statutory**  
25 **impositions** that is paid by the taxpayer to the collecting officer or officers that is  
26 neither in dispute nor the subject of a ~~suit~~ **an action** contesting the legality of the  
27 assessment shall not be made subject to the protest. The taxpayer shall submit  
28 separate payments for the disputed amount ~~of tax~~ due and the amount that is not in  
29 dispute and not subject to the protest. Upon receipt of a notice, the protested amount

1 shall be segregated and held by the collecting officer for a period of thirty days.

2 (2) A legality challenge ~~suit must be filed within~~ action shall be brought no  
 3 later than thirty days from the date of the protested payment. If a ~~suit~~ an action is  
 4 timely filed contesting the legality of the ~~tax~~ statutory impositions or the  
 5 enforcement of a provision of the tax law and seeking recovery of the ~~tax~~ statutory  
 6 impositions, then that portion of the ~~taxes~~ statutory impositions paid that ~~are~~ is in  
 7 dispute shall be further deemed as paid under protest, and that amount shall be  
 8 segregated and shall be further held pending the outcome of the ~~suit~~ action. The  
 9 portion of the ~~taxes~~ statutory impositions that is paid by the taxpayer to the  
 10 collecting officer or officers that is neither in dispute nor the subject of a ~~suit~~ an  
 11 action contesting the legality of the ~~tax~~ statutory impositions shall not be made  
 12 subject to the protest.

13 (3) In any such legality challenge ~~suit~~ action, service of process upon the  
 14 officer or officers responsible for collecting the ~~tax~~ statutory impositions, the  
 15 assessor or assessors for the parish or district, or parishes or districts in which the  
 16 property is located, and the ~~Louisiana Tax Commission~~ commission shall be  
 17 sufficient service, and these parties shall be the sole necessary and proper party  
 18 defendants ~~in any such suit~~.

19 (4) If the taxpayer prevails, the collecting officer or officers shall refund such  
 20 amount to the taxpayer with interest at the actual rate earned on the money paid  
 21 under protest in the escrow account during the period from the date such funds were  
 22 received by the collecting officer or officers to the date of the refund. If the taxpayer  
 23 does not prevail, the taxpayer shall be liable for the additional ~~taxes~~ statutory  
 24 impositions together with interest at the rate set forth ~~above~~ in R.S. 47:2127 during  
 25 the period from the date the ~~taxes~~ statutory impositions were due under R.S.  
 26 47:2127 until the date the ~~taxes~~ statutory impositions are paid, or in the case of  
 27 ~~taxes~~ statutory impositions paid under protest, until the date of the payment under  
 28 protest.

29 D.(1) The right to sue for recovery of a ~~tax~~ statutory impositions paid under

1 protest as provided in this Section shall afford a legal remedy and right of action in  
2 the Board of Tax Appeals or any state or federal court having jurisdiction of the  
3 parties and subject matter for a full and complete adjudication of all questions arising  
4 in connection with a correctness challenge or the enforcement of the rights respecting  
5 the legality of any tax **statutory impositions** accrued or accruing or the method of  
6 enforcement thereof.

7 (2) A legality challenge as provided for in Subsection C of this Section may  
8 be brought pursuant to Paragraph (1) of this Subsection or by petition for recovery  
9 of a tax paid under protest before the Board of Tax Appeals, which shall provide a  
10 legal remedy and right of action for a full and complete adjudication of all questions  
11 arising in connection with the tax.

12 (3) The right to sue for recovery of a tax **statutory impositions** paid under  
13 protest or other security as provided in this Section shall afford a legal remedy and  
14 right of action at law in the Board of Tax Appeals or state or federal courts where  
15 any tax or the collection thereof is claimed to be an unlawful burden upon interstate  
16 commerce or in violation of any act of the Congress of the United States, the  
17 Constitution of the United States, or the Constitution of Louisiana.

18 (4) The portion of the ~~taxes which~~ **statutory impositions that** is paid by the  
19 taxpayer to the collecting officer or officers that is neither in dispute nor the subject  
20 of such suit shall not be made subject to the protest.

21 E.(1) Upon request of a taxpayer and upon proper showing by the taxpayer  
22 that the principle of law involved in an additional assessment is already pending  
23 before the Board of Tax Appeals or the courts for judicial determination, the  
24 taxpayer, upon agreement to abide by the pending decision of the Board of Tax  
25 Appeals or the courts, may pay the additional assessment under protest pursuant to  
26 Subsection B or C of this Section or file a rule to set bond or other security pursuant  
27 to Subsection F of this Section but need not ~~file~~ **bring** an additional ~~suit~~ **action**. In  
28 such cases, the tax **amount** paid under protest or other security shall be segregated  
29 and held by the collecting officer or officers until the question of law involved has

1           been determined by the courts, the Board of Tax Appeals, or finally decided by the  
2           courts on appeal, and shall then be disposed of as provided in the final decision of  
3           the Board of Tax Appeals or courts, as applicable.

4           (2) If the taxpayer prevails, the officer or officers shall refund such amount  
5           to the taxpayer with interest at the actual rate earned on the money paid under protest  
6           in the escrow account during the period from the date such funds were received by  
7           the officer or officers to the date of the refund. If the taxpayer does not prevail, the  
8           taxpayer shall be liable for the additional ~~taxes~~ **statutory impositions** together with  
9           interest at the rate set forth ~~above~~ **in R.S. 47:2127** during the period from the date  
10          the ~~taxes~~ **statutory impositions** were due under R.S. 47:2127 until the date the ~~taxes~~  
11          **statutory impositions** are paid, or in the case of ~~taxes~~ **statutory impositions** paid  
12          under protest, until the date of the payment under protest.

13          F.(1) Notwithstanding any provision of law to the contrary, any taxpayer  
14          challenging the correctness or legality of any assessment whose remedy requires  
15          making a payment under protest pursuant to Subsection B or C of this Section may  
16          in the alternative comply with the provisions of this Subsection rather than making  
17          a payment under protest.

18          (2)(a)(i) On or before the date on which the ~~taxes~~ **statutory impositions** are  
19          due, the taxpayer challenging the legality of any assessment may file with the court  
20          or the Board of Tax Appeals a rule to set bond or other security, which shall be set  
21          for hearing within thirty days of the filing of the rule to set bond or other security,  
22          and shall attach to the petition evidence of the taxpayer's ability to post bond or other  
23          security.

24          (ii) Within the deadline to appeal to the Board of Tax Appeals or district  
25          court pursuant to R.S. 47:1856, 1857, or 1998, the taxpayer challenging the  
26          correctness of any assessment may file with the court or the Board of Tax Appeals  
27          a rule to set bond or other security, which shall be set for hearing within thirty days  
28          of the filing of the rule to set bond or other security, and shall attach to the petition  
29          evidence of the taxpayer's ability to post bond or other security.

1 (b) The term "other security" as used in this Subsection shall include but not  
2 be limited to a pledge, collateral assignment, lien, mortgage, factoring of accounts  
3 receivable, or other encumbrance of assets.

4 (3) The court or the Board of Tax Appeals may order either the posting of  
5 commercial bond or other security in an amount determined by the court or the board  
6 to be reasonable security for the amount of unpaid taxes and interest demanded in the  
7 assessment or may order the taxpayer to make a payment under protest in an amount  
8 determined in its discretion to be reasonable security considering the amount of  
9 unpaid taxes and interest. The court or board may order that a portion of the unpaid  
10 taxes and interest be paid under protest and the balance secured by the posting of a  
11 bond or other security as provided in this Subsection.

12 (4) The posting of a bond or other security or the payment under protest shall  
13 be made no later than thirty days after the mailing of the notice of the decision of the  
14 court or the Board of Tax Appeals authorizing the posting of bond or other security  
15 or requiring that a payment under protest be made.

16 (5) If the taxpayer timely files the suit or any petition or rule referred to in  
17 this Subsection, no collection action shall be taken in connection with the assessment  
18 of ~~taxes and interest~~ **statutory impositions** that are the subject of the taxpayer's  
19 cause of action, unless the taxpayer fails to post bond or other security or make the  
20 payment under protest required by the court or board. The collector shall be  
21 permitted to file a reconventional demand against the taxpayer in the cause of action.  
22 A collector may procure an appraisal or conduct discovery concerning the value and  
23 validity of other security, as that term is described in Subparagraph (2)(b) of this  
24 Subsection, offered prior to the date for filing the collector's response or opposition  
25 to a rule set for hearing under this Subsection.

26 (6) To the extent not inconsistent with this Subsection, the nature and amount  
27 of the bond or security and the procedures for posting bond or providing other  
28 security shall be consistent with the provisions for providing security in connection  
29 with a suspensive appeal under the Code of Civil Procedure.

1 (7) This Subsection shall not apply to amounts of ~~tax~~ **statutory impositions**  
2 that are not in dispute and are not the subject of a correctness or legality challenge.

3 §2135. Acceptance of pro rata **ad valorem** taxes on property acquired by state from  
4 private owners

5 A. The tax collector is directed to accept the payment of pro rata **ad valorem**  
6 taxes on property purchased in full ownership for rights-of-way or other purposes by  
7 the state of Louisiana or any of its political subdivisions and more particularly the  
8 Department of Transportation and Development, for the period of time for which the  
9 liability for **ad valorem** taxes have been due by the private owner or owners of the  
10 property.

11 B. The tax collector is authorized to accept the payment of the pro rata **ad**  
12 **valorem** taxes on property, regardless of whether the tax roll has been filed.

13 C. Notwithstanding any other provisions of law to the contrary, when  
14 property becomes exempt from ad valorem taxation due to an act of donation, the pro  
15 rata share of ad valorem taxes for the year in which the act of donation is made shall  
16 be due and payable by the donor. The pro rata share of ad valorem taxes shall be  
17 calculated and adjusted in accordance with R.S. 47:2135 through 2137. The public  
18 entity donee, whether the state of Louisiana or any of its legal subdivisions or entities  
19 thereof, shall be responsible for notifying the proper assessor and the ~~Louisiana Tax~~  
20 ~~Commission~~ **commission** in order to properly carry out the intent and purposes of  
21 this Subsection.

22 §2136. Duty of assessors and ~~tax-commission~~ **Louisiana Tax Commission** to  
23 amend tax roll to conform to proration of **ad valorem** taxes

24 All assessors throughout the state of Louisiana and the ~~Louisiana Tax~~  
25 ~~Commission~~ **commission** are authorized and directed to adjust and amend all tax  
26 rolls and records within their respective offices in order to properly carry out the  
27 intent and purposes of R.S. 47:2135 through 2137.

28 \* \* \*

29 **§2140. Time period in which to conduct movable property tax sales**



1 lien on the property to enforce collection of delinquent taxes statutory impositions.

2 §2151.1. Time period in which to conduct immovable property tax lien auction

3 Once three years, after December thirty-first of the year in which  
4 statutory impositions are due have passed, no tax lien auction shall be  
5 conducted with regard to such statutory impositions, provided that the time  
6 period shall be suspended by the pendency of any suit which prevents the  
7 collection of the statutory impositions, and the time of the suspension shall be  
8 excluded from the computation of the three years.

9 \* \* \*

10 §2153. Notice of delinquency ~~and tax sale;~~ tax lien holder; tax lien auction

11 A.(1)~~(a)~~ No later than the first Monday of February of each year, or as soon  
12 thereafter as possible, the tax collector shall send a written notice by certified mail,  
13 return receipt requested, to each tax notice party when the tax debtor has not paid all  
14 the statutory impositions ~~which have been~~ assessed on immovable property for the  
15 previous year., notifying the person that the statutory impositions The notice shall  
16 inform the tax notice party that the assessment constitutes a tax lien on the  
17 immovable property ~~shall be~~ and if not paid within twenty days after the sending of  
18 the notice the tax lien will either be retained in the name of the tax collector or  
19 sold at a tax lien auction. ~~or as soon thereafter before the tax sale is scheduled, or~~  
20 ~~that tax sale title to the property will be sold according to law After the property goes~~  
21 ~~to tax sale and within ninety days of the expiration of the redemptive period, the tax~~  
22 ~~collector shall provide written notice by first class mail to each tax notice party that~~  
23 ~~tax sale title to the property has been sold at tax sale and that after the expiration of~~  
24 ~~the redemptive period, the property cannot be redeemed. The notice shall be~~  
25 ~~sufficient if it is in the following form:~~

26 (2) If the collector elects to retain the tax lien, the notice shall inform the  
27 tax notice party that at the expiration of the twenty days, a tax lien certificate  
28 shall be recorded in the name of the tax collector. The notice shall be sufficient  
29 if it is in the following form:

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**"Year      Ward      Sect.      Ass. #      Property #      Notice #**

---

---

**\*\*\*\*\*PLEASE NOTE\*\*\*\*\*      [NAME OF POLITICAL  
SUBDIVISION]**

---

**\*By law your ad valorem taxes and statutory impositions are delinquent after December thirty-first. The law requires interest be charged as follows: A flat rate of one percent (1%) per month on a non-compounding basis on delinquent ad valorem taxes and other statutory impositions. A five percent (5%) penalty is added to the amount due if the statutory impositions remain unpaid after ninety (90) days from the date after the payment was due.**

---

**\*If monies for payment of ad valorem taxes and statutory impositions are in escrow, please forward tax notice to your mortgage company.**

---

**\*If a receipt is requested, enclose a self-addressed stamped envelope along with your payment.**

---

**\*Please notify the sheriff's office or the assessor's office with all address changes.**

---

**\*For questions about assessed value or millages contact:**

**Assessor's Office:**

**Property Tax Dept:**

---

**\*Payment may be made online at**

---

**\*[DATE OF NOTICE]. If ad valorem taxes and statutory impositions are not paid in full within twenty days (20) after the date of this notice, the tax collector shall file a tax lien certificate in the name of the tax collector in which ad valorem taxes and statutory impositions are due. The tax lien certificate shall be prima facie evidence of the validity of the lien and privilege. You may redeem the tax lien according to law, but in order to redeem, you will be required to pay all delinquent parish and municipal statutory impositions plus a five percent (5%) penalty and interest at the rate of one percent (1%) per month on a non-compounding basis computed on the statutory impositions together with other amounts in accordance with law.**

**\*Until judgment of court is executed,**

1 the above-described tax lien shall not  
 2 serve to terminate any ownership  
 3 interest or right of possession you have  
 4 in the property. During the redemption  
 5 period, the tax lien certificate holder  
 6 may not subject you to any eviction  
 7 proceeding and is not entitled to collect  
 8 any lease or rental payments. Any  
 9 attempt to do so is unlawful and will  
 10 subject the lien holder to penalty by  
 11 law.

<u>Total</u>	<u>Millages</u>	<u>Homestead</u>	<u>Taxes and</u>	<u>Assessment</u>
<u>Assessed</u>		<u>Exemption</u>	<u>other</u>	<u>Information</u>
<u>Value Tax</u>			<u>Statutory</u>	
<u>Distributions</u>			<u>Impositions</u>	
			<u>Due</u>	
[add taxing			[add	<u>Total Assessed Value</u>
districts]			amount of	
			tax due	
			each	
			district]	

	<u>Property Description</u>
<u>Total</u>	
<u>Statutory</u>	
<u>Impositions</u>	
<u>Due</u>	
<u>Interest</u>	
<u>Costs</u>	
<u>Total</u>	

<u>[Name of Tax Collector and Address]</u>	
<u>Total Statutory Impositions</u>	
<u>Due</u>	
<u>Interest</u>	
<u>Cost</u>	
<u>Total</u>	

<u>[Tax Collector Name]</u>					
<u>YEAR</u>	<u>WARD</u>	<u>SECT</u>	<u>ASS.#</u>	<u>PROPERTY</u>	<u>NOTICE #</u>

39 Name of Tax Debtor  
 40 [address]  
 41 Make checks payable to: [Tax Collector Name]  
 42 Mail this portion of tax bill and payment to: [address]"

43 (3)(a) If the collector elects to sell the tax lien at a tax lien auction, the  
 44 notice shall inform the tax-notice party that at the expiration of twenty days, the  
 45 tax collector shall advertise for sale by public auction the tax lien, and that the  
 46 collector shall issue in favor of the winning bidder and record in the mortgage



1 **tax lien purchaser.** You will have the  
 2 right to pay the amounts due until the  
 3 day before the actual sale **auction.** If tax  
 4 sale title to the property is sold **the tax**  
 5 **lien is sold at auction,** you will have  
 6 three years [or other applicable  
 7 redemptive period] from the date of the  
 8 filing of the tax sale certificate in which  
 9 to **may** redeem the **property lien**  
 10 according to law, but in order to redeem,  
 11 you will be required to pay a 5% penalty  
 12 and 1% per month on the amounts past  
 13 due **all delinquent parish and**  
 14 **municipal statutory impositions paid**  
 15 **by the tax lien holder, a five percent**  
 16 **(5%) penalty and interest at the rate**  
 17 **of one percent (1%) per month on a**  
 18 **non-compounding basis computed on**  
 19 **the statutory impositions,** together with  
 20 other costs **amounts** in accordance with  
 21 law.

22 **\*Until judgement of court is executed,**  
 23 **the above-described tax lien auction**  
 24 **shall not serve to terminate any**  
 25 **ownership interest or right to**  
 26 **possession you have in the property.**  
 27 **During the redemption period, the tax**  
 28 **lien certificate holder may not subject**  
 29 **you to any eviction proceeding and is**  
 30 **not entitled to collect any lease or**  
 31 **rental payments. Any attempt to do so**  
 32 **is unlawful and will subject the lien**  
 33 **holder to penalty by law.**

Total Assessed Value Tax Distributions	Millages	Homestead Exemption	Taxes and other Statutory Impositions Due	Assessment Information
[add taxing districts]			[add amount of tax due each district]	Total Assessed Value
				Property Description
Total Statutory Impositions Due Interest				
Costs				
Total				

[Name of Tax Collector and Address]

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Total Statutory Impositions Due					
Interest					
Cost					
Total					
[Tax Collector Name]					
YEAR	WARD	SECT	ASS.#	PROPERTY	NOTICE #
Name of Tax Debtor					
[address]_____					
Make checks payable to: _____ [Tax Collector Name]					
Mail this portion of tax bill and payment to: _____ [address]"					

**(b) When a collector elects to sell a retained tax lien certificate, he shall provide notice to the tax-notice party of his intent to sell the lien at tax lien auction as provided for in Subparagraph (a) of this Paragraph. However, the subsequent sale shall have no effect on either the redemption period or the prescriptive period of the tax lien certificate.** ~~Nothing in this Section shall be construed to prohibit the tax collector from sending more than one notice.~~

~~(c)(i) If the written notice by 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 and take any three of the following additional steps to notify the tax debtor~~

~~(aa) Perform a computer search of digitized records and databases of the clerk of court or sheriff's office for addresses of other properties that may be owned by the debtor.~~

~~(bb) Contact the tax assessor of the parish in which the property is located for the addresses of other properties that may be owned by the debtor.~~

~~(cc) 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.~~

~~(dd) Attempt personal or domiciliary service of the notice.~~

~~(ee) Post the notice of tax sale **au**ction****~~ at the property.

~~(ii) The notice of the tax sale shall be sent by certified mail or commercial~~

1 courier to all addresses discovered through the steps set forth in this Subparagraph.  
2 The tax collector may recover all reasonable and customary costs actually incurred  
3 in complying with these steps.

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

10 (2)(a) No later than the first Monday of March of each year, or as soon  
11 thereafter as possible, the tax collector shall search the mortgage and conveyance  
12 records of tax sale eligible property to identify its tax sale parties.

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

19 ~~TAX SALE PARTY NOTICE OF TAX SALE~~

20 [Date]

21 [Name]

22 [Address]

23 [City], [ST] [Zip]

24 RE: Tax Bill Number:

25 Property: [Property Address]

26 [Description of Property Abbr]

27 ~~YOU HAVE A PUBLICLY RECORDED INTEREST IN THE ABOVE REFERENCED~~  
28 ~~PROPERTY. PLEASE READ THIS NOTICE CAREFULLY.~~

29 The property taxes for the above referenced property were not paid. In accordance

1 ~~with the notice requirement contained in Article VII, Section 25 of the Louisiana~~  
 2 ~~Constitution, you are hereby notified that if the delinquent property taxes are not paid~~  
 3 ~~within twenty days of the date of this notice, the property will be sold at tax sale in~~  
 4 ~~accordance with law.~~

5 ~~AFTER THE EXPIRATION OF THE REDEMPTIVE PERIOD, THE PROPERTY~~  
 6 ~~CANNOT BE REDEEMED. CONTINUED POSSESSION OF THE PROPERTY~~  
 7 ~~DOES NOT EXTEND THE REDEMPTIVE PERIOD.~~

8 ~~Please contact [name of tax collector] if you believe that you received this notice in~~  
 9 ~~error, have sold or transferred this property, or for further information or assistance.~~

10 ~~Thank you,~~

11 ~~Tax Collector of [name of political~~  
 12 ~~subdivision]~~

13 ~~[Tax collector phone number]~~

14 ~~THIS NOTICE CONCERNS ONLY THE PROPERTY DESCRIBED IN THE~~  
 15 ~~"REGARDING" PORTION OF THIS LETTER; the address of that property may or~~  
 16 ~~may not be the same as the mailing address of this notice.~~

17 ~~If your recorded interest in this property is no longer valid or enforceable, you may~~  
 18 ~~remove it by visiting the office of the recorder of mortgages and conveyances located~~  
 19 ~~at [mortgage and conveyance office address]."~~

20 **B.(1) If the certified mail sent to the tax debtor is returned for any**  
 21 **reason, the tax collector shall resend the notice by first class mail and to**  
 22 **"occupant" at the address listed and shall take additional steps to notify the tax**  
 23 **debtor of the delinquent statutory impositions and pending tax lien auction,**  
 24 **which shall include any two of the following:**

25 **(a) Review the local telephone directory or internet for the tax debtor.**

26 **(b) Contact the assessor for potential updated addresses or other**  
 27 **properties assessed in the tax debtor's name.**

28 **(c) Examine the mortgage and conveyance records of the parish where**  
 29 **the property is located to determine whether there are any other transactions**

1 **pertaining to the tax debtor.**

2 **(d) Attempt personal or domiciliary service of the tax bill.**

3 **(e) Post a notice of the tax lien auction at the property.**

4 **(f) Perform a computer search of digitized records and data bases of the**  
5 **clerk of court or sheriff's office for addresses of other properties that may be**  
6 **assessed in the tax debtor's name.**

7 **(2) The tax collector shall send the notice by first class mail to all**  
8 **addresses that the tax collector discovers pursuant to Paragraph (1) of this**  
9 **Subsection and reasonably believes may be valid addresses for the tax debtor.**

10 **(3) The tax collector may recover all reasonable and customary costs**  
11 **actually incurred in complying with Paragraphs (1) and (2) of this Subsection.**

12 **C. At the expiration of twenty-day notice counting from the day when the**  
13 **last of the written notices are sent, or as soon thereafter as practicable, the tax**  
14 **collector shall proceed to file in the mortgage records of the parish in which the**  
15 **property is situated a tax lien certificate in favor of the tax collector for each tax**  
16 **lien retained by him. The tax lien certificate shall be prima facie evidence of the**  
17 **validity of the tax lien. The recording cost paid to the clerk of court shall be**  
18 **included in the redemption price.**

19 ~~BD.~~**(1)(a)** At the expiration of twenty days' notice, counting from the day  
20 when the last of the written notices are sent, or as soon thereafter as practicable, the  
21 tax collector shall proceed to publish a notice ~~to the tax debtors~~ of the delinquency  
22 and to advertise for sale **auction** the consolidated delinquent tax list **of those tax**  
23 **liens which he intends to sell at tax lien auction** under one form ~~two times within~~  
24 ~~thirty days~~ in the official journal of the political subdivision. The publication and  
25 advertisement shall be sufficient if it is in the following form:

26 "DELINQUENT TAX **AND STATUTORY IMPOSITION** LIST

27 \_\_\_\_\_ vs. Delinquent Tax Debtors

28 (insert appropriate taxing bodies)

29 By virtue of the authority vested in me by the constitution and the laws of the State

1 of Louisiana, I will sell **by public auction**, at \_\_\_\_\_, ~~within the~~  
2 ~~legal hours for judicial sales~~ beginning at \_\_\_\_\_ o'clock a.m. on \_\_\_\_\_,  
3 the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, and continuing on each succeeding legal  
4 day, until said ~~sales are~~ **auction is** completed, ~~tax sale title~~ **the tax lien certificates**  
5 to all immovable property on which taxes are now due to  
6 \_\_\_\_\_, to enforce collection of taxes (insert affected  
7 taxing bodies) assessed in the year \_\_\_\_\_, together with interest thereon from January  
8 1, \_\_\_\_\_, at the rate of **not to exceed** one percent (1%) per month **on a non-**  
9 **compounding basis** until paid and all costs. The names of said delinquent tax  
10 debtors, the amount of statutory impositions due, including any due for prior years,  
11 and the immovable property assessed to each ~~to be offered for sale~~ **for which a tax**  
12 **lien certificate will be auctioned** are as follows: (Insert names of delinquent tax  
13 debtors in alphabetical order, the amount of statutory impositions due, including any  
14 due for prior years on each specific piece of property, and the description of each  
15 specific piece of immovable property ~~to be offered for sale~~ **for which notice of tax**  
16 **lien will be issued**.)  
17 ~~On the day of sale~~ **At the auction** I will sell a ~~tax sale title to such portions of the~~  
18 ~~property as each tax debtor will point out and, in case the debtor will not point out~~  
19 ~~sufficient property, I will at once and without further delay sell the least quantity as~~  
20 ~~undivided interests of said property of any tax debtor which any bidder will buy for~~  
21 ~~the amount of the statutory impositions for which the sale is made, together with~~  
22 ~~interest and costs due by said tax debtor~~ **the tax lien to the winning bidder**. The  
23 ~~sale~~ **auction** will be without appraisalment, for cash or other payment method  
24 acceptable to the tax collector, in legal tender money of the United States, and the  
25 ~~tax sale title to property sold~~ **tax lien** will be redeemable at any time during the  
26 applicable redemptive period by paying the price ~~given, including~~ **paid at the sale,**  
27 **less any premium, together with any subsequent** costs, and ~~five percent (5%)~~  
28 ~~penalty thereon, with~~ interest at the rate of one percent (1%) per month **on a non-**  
29 **compounding basis** until redeemed, **and a five percent (5%) penalty. The**

1 redemption payment shall also include the amount of any subsequent parish  
2 and municipal statutory impositions paid by the tax lien certificate holder,  
3 together with interest computed on the statutory impositions at the rate of one  
4 percent (1%) per month on a non-compounding basis and any applicable  
5 penalty. Any premium paid by the tax lien certificate holder shall be retained  
6 and distributed by the tax collector and shall not be collected from you or paid  
7 to the tax lien certificate holder. THE PREMIUM PAID BY A PURCHASER  
8 SHALL NOT BE INCLUDED IN THE REDEMPTION PRICE OR  
9 OTHERWISE REIMBURSED TO THE WINNING BIDDER.

10 (b) In addition to the notice required to be published pursuant to  
11 Subparagraph (a) of this Paragraph, the tax collector may elect to publish via the  
12 ~~Internet~~ internet the portion of the notification and advertisement that details the  
13 names of delinquent tax debtors, the amount of statutory impositions due, and the  
14 description of each specific piece of immovable property ~~to be offered for sale for~~  
15 which a tax lien certificate will be auctioned. In the instance of using the ~~Internet~~  
16 internet for the detailed listing of properties ~~offered for tax sale for which a tax lien~~  
17 will be sold, the tax collector shall provide, within the original printed notification  
18 or advertisement, the web address where the comprehensive list of debtors and  
19 properties ~~offered for sale~~ can be viewed.

20 (2) For the purpose of tax ~~sales~~ lien auctions, it shall be sufficient to  
21 advertise all property in the name of the tax debtor at the time the assessment was  
22 made.

23 (3) For the purpose of tax ~~sales~~ lien auctions, it shall be sufficient to assess,  
24 ~~and describe, and advertise~~ all property assessed for which the tax lien will be sold  
25 at auction in the following manner: by designating the tract or lot by the name by  
26 which it is commonly known, or by the number or letter by which it may be usually  
27 designated upon the regular ~~assessment~~ tax roll or upon an official or private plan  
28 or sketch or by giving the boundaries or the names of the owners upon each side, or  
29 by the dimensions or description or name given in the act transferring the ownership

1           thereof, or by such other further description as may furnish the means of reasonable  
2           identification.

3           (4) No tax sale **lien auction** shall be set aside or annulled for any error in  
4           description or measurement of the property assessed in the name of the tax debtor,  
5           provided the property sold can be reasonably identified. ~~When advertisements are~~  
6           ~~required to be made in relation to the sale of property for unpaid taxes, the~~  
7           ~~advertisements~~ **The advertisement** shall be made in the English language ~~only~~.

8           (5) ~~On the day of sale, the tax collector shall sell the portion of the property~~  
9           ~~which the debtor points out. If the debtor does not point out any property or~~  
10          ~~sufficient property, the tax collector shall sell immediately the least quantity of the~~  
11          ~~property, determined by undivided interests, which any bidder will buy for the~~  
12          ~~amount of taxes, interest, penalties and costs. Except as provided in R.S. 47:2196(D),~~  
13          ~~the purchase price or bid price is the amount of taxes, interest, penalties and costs,~~  
14          ~~and the bidding is by undivided interests with the initial bid being one hundred~~  
15          ~~percent and thereafter declining from the initial bid. As an alternative to the~~  
16          ~~procedure for bidding by undivided interest as provided by this Section, upon~~  
17          ~~agreement between the tax collector and the local governing authority, any bidder~~  
18          ~~may elect to bid down the five percent penalty, as provided for in Article VII,~~  
19          ~~Section 25(B)(1) of the Constitution of Louisiana, in increments of one-tenth of a~~  
20          ~~percent. The tax collector may determine and establish that the least quantity that can~~  
21          ~~be sold by undivided interests is one percent or less of the whole. The tax sale shall~~  
22          ~~convey, and the purchaser shall take, tax sale title in the undivided interest bid in the~~  
23          ~~entirety of the property, or in the case of separate assessments for undivided interests~~  
24          ~~in the property, tax sale title in the undivided interest bid in the entirety of the~~  
25          ~~undivided interest, intended to be assessed and sold as it was owned by the~~  
26          ~~delinquent tax debtor regardless of any error in the dimensions or description of the~~  
27          ~~property as assessed and sold. The tax collector in the advertisement or tax sale may~~  
28          ~~give the full description according to original titles.~~

29          (6) ~~Except as otherwise provided in this Subpart, the tax sale shall be~~

1 conducted in the manner provided by law for judicial sales. This provision shall not  
2 be construed to prohibit the tax collector from conducting the tax sale by using an  
3 online or electronic bidding process consistent with the law governing judicial sales.

4 (7) ~~Except as otherwise provided in this Subpart, the tax sale shall be~~  
5 ~~conducted in the manner provided by law for judicial sales.~~ The tax collector may  
6 require all registered tax sale **lien auction** participants to provide a deposit, not to  
7 exceed one thousand dollars, prior to the commencement of the tax sale **lien auction**.  
8 If a deposit is required, the deposit of the winning bidder shall be applied toward the  
9 sale price at the time of purchase. A deposit from a non-winning bidder shall be  
10 returned or refunded to the depositor ~~within~~ **no later than** fourteen days ~~of~~ **after** the  
11 close of the sale **auction**. The deposit shall be made in a form approved by the tax  
12 collector.

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

19 (2) ~~For each transferred property upon which a tax sale is cancelled pursuant~~  
20 ~~to Paragraph (1) of this Subsection, the tax collector shall send the transferee a tax~~  
21 ~~notification, inclusive of tax sale costs accrued.~~

22 **E. The failure of the tax collector to properly advertise the tax lien**  
23 **auction as specified in this Section shall not be a basis to nullify the tax lien**  
24 **auction under R.S. 47:2286.**

25 §2154. Tax sales **lien auctions**; time of sale **auction**; price

26 A. **When a tax collector elects to sell a tax lien, the** ~~The tax collector shall~~  
27 ~~seize, advertise~~ **for sale by public auction the tax lien securing delinquent ad**  
28 **valorem taxes and statutory impositions,** and sell tax sale title to the property or  
29 an undivided interest therein upon which delinquent taxes are due, on or before May

1 ~~first of the year following the year in which the taxes were assessed, or as soon~~  
2 ~~thereafter as possible~~ **no less than twenty days or more than ninety days from the**  
3 **date of notice required by R.S. 47:2153.**

4 B. The tax ~~sale~~ **lien auction** shall be conducted on any weekday ~~within the~~  
5 ~~legal hours for judicial sales,~~ with bidding opening not earlier than 8:00 a.m. and  
6 closing no later than 8:00 p.m. If a tax ~~sale~~ **lien auction** is conducted by using an  
7 online or electronic bidding process that is conducted over the course of multiple  
8 days, bids may be placed on any day at any time on any ~~sale property~~ **tax lien** upon  
9 which bidding has not closed, provided that all ~~sales of property close~~ **bidding closes**  
10 on a weekday within the ~~legal hours for sale as~~ prescribed in this Subsection.

11 C. The ~~price~~ **opening bid** shall be ~~for~~ the amount of statutory impositions  
12 due on the property, **together with any applicable** costs, and interest **and penalty.**  
13 **Higher bids shall be submitted in increments of whole dollars. If the winning**  
14 **bid exceeds the opening bid, the excess shall be a non-refundable premium and**  
15 **shall be distributed on a pro rata basis to each tax-recipient entity.**

16 **D. The tax collector shall file in the mortgage records of the parish in**  
17 **which the property is situated a tax lien certificate in favor of the winning**  
18 **bidder. The tax collector shall deliver a certified copy of the tax lien certificate**  
19 **to the winning bidder. The tax lien certificate shall be prima facie evidence of**  
20 **the validity of the tax lien, and the assignment to the winning bidder.**

21 **E. The amount owed to the tax lien certificate holder for the delinquent**  
22 **tax lien statutory impositions shall be secured by a tax lien on the immovable**  
23 **property described in the certificate. This lien shall have priority over all**  
24 **mortgages, liens, and privileges encumbering the property, but all tax lien**  
25 **certificates issued by the tax collector or other tax collectors shall be ranked in**  
26 **pari passu.**

27 **F. If there are no bids, the tax collector shall file a tax lien certificate in**  
28 **favor of the tax collector in the mortgage records of the parish in which the**  
29 **property is situated.**





1 evidence of the validity of the lien, and the assignment to [Name of Purchaser].  
 2 This tax lien certificate entitles him or his successors or assigns to be paid the  
 3 total amount of the delinquent statutory impositions, interest from the day after  
 4 the date the taxes were due, at the rate of one percent per month on a  
 5 non-compounding basis, all costs, and a five percent penalty computed on the  
 6 statutory impositions. He or his successors or assigns shall also be entitled to  
 7 amounts paid by the certificate purchaser subsequent to the auction as provided  
 8 by law. ~~became the purchaser of tax sale title to the whole of the property or the~~  
 9 ~~undivided interest of the tax debtor therein.~~

10 NOW, THEREFORE, all the formalities of the law having been complied  
 11 with, I [Name of Tax Collector], Tax Collector for said [Name of Political  
 12 Subdivision], by virtue of the authority in me vested by the laws of the State of  
 13 Louisiana do by these presents ~~sell~~ **issue** and transfer unto [Name and Address of  
 14 Purchaser], ~~tax sale title~~ **this tax lien certificate** to **the above-described** property  
 15 ~~or the undivided interest of the tax debtor therein last above described~~ with all the  
 16 improvements thereon. The tax debtor or any person interested personally or as heir,  
 17 legatee, creditor or otherwise, shall have the right to redeem ~~the property for the~~  
 18 ~~period of three years [or other redemptive period] from the date of filing of this tax~~  
 19 ~~sale certificate~~ **the tax lien prior to the expiration of thirty (30) days after service**  
 20 **of process in a judicial proceeding.** The redemption may take place by paying the  
 21 price ~~given including~~ **paid at auction, less any premium, together with** costs,  
 22 **interest computed on the delinquent statutory impositions at a rate of one**  
 23 **percent per month on a non-compounding basis,** and ~~a~~ five percent penalty  
 24 ~~thereon with interest at the rate of one percent per month until the redemption~~  
 25 **computed in accordance with the provisions of R.S. 47:2127, and any amounts**  
 26 **paid by the tax lien certificate holder subsequent to the sale as provided by law**  
 27 **plus applicable penalties and interest.**

28 IN TESTIMONY WHEREOF, I have hereunto signed my name officially at  
 29 \_\_\_\_\_, Parish of \_\_\_\_\_, in the presence of the two

1 undersigned competent witnesses, who also signed on this \_\_\_\_\_ day of  
2 \_\_\_\_\_, 2\_\_\_\_.

3 Witnesses:

4 \_\_\_\_\_

5 Printed Name: [Name of Tax Collector]

6 \_\_\_\_\_

7 \_\_\_\_\_

8 [Name of Political Subdivision]

9 Printed Name:

10 By: \_\_\_\_\_

11 B. A certified copy of the tax ~~sale~~ **lien** certificate is prima facie evidence of  
12 the regularity of all matters regarding the tax ~~sale~~ **lien auction** and the validity of the  
13 tax ~~sale~~ **lien auction**.

14 C. ~~(1) The tax sale certificate contemplated by this Section is a tax deed for~~  
15 ~~purposes of Article VII, Section 25 of the Louisiana Constitution. A tax lien~~  
16 **certificate shall prescribe within five years from the date of recordation in the**  
17 **mortgage records of the parish in which the property is located unless a**  
18 **proceeding to enforce the tax lien certificate has been filed pursuant to R.S.**  
19 **47:2266. The filing of the enforcement suit shall interrupt and continue to**  
20 **suspend the prescriptive period as long as the suit is not deemed abandoned**  
21 **under Code of Civil Procedure Article 561(A)(1). Upon expiration of this time**  
22 **period, the recorder of mortgages shall cancel the inscription of the tax lien**  
23 **certificate from the records upon request of an interested party.**

24 **(2) The prescriptive period provided for Paragraph (1) of this Subsection**  
25 **shall be suspended by the filing of a petition for bankruptcy by the tax debtor**  
26 **and shall continue until the debtor is discharged or the automatic stay is lifted.**

27 **(3) The prescriptive period shall be interrupted or suspended as**  
28 **provided by law.**

29 **(4) If no enforcement suit has been filed within the prescriptive period**

1 or is thereafter deemed abandoned, the tax debtor, or anyone with a recorded  
2 ownership, lien, mortgage, encumbrance, or any other interest in the property  
3 may request the clerk of court cancel the tax lien certificate.

4 §2156. Post-sale tax lien auction notice

5 A. ~~Within the applicable redemptive period, the tax sale purchaser may send~~  
6 ~~a written notice to any or all tax sale parties notifying the parties of the sale. The~~  
7 ~~notice shall provide full and accurate information necessary to contact the tax sale~~  
8 ~~purchaser, including the name, physical address, and telephone number of the~~  
9 ~~purchaser. It shall be accompanied by a copy of the tax sale certificate received by~~  
10 ~~the tax sale purchaser under the provisions of this Part and copies of the documents~~  
11 ~~that the purchaser received with that sale. The notice shall inform the tax sale parties~~  
12 ~~that the failure to redeem the property prior to the expiration of the applicable~~  
13 ~~redemptive period will terminate the right to redeem the property, and the purchaser~~  
14 ~~will have the right to seek confirmation of the tax title and take actual possession of~~  
15 ~~the property. The notice shall be sufficient if it is in the form set forth in Subsection~~  
16 ~~B of this Section. The tax lien certificate holder shall use reasonable diligence to~~  
17 ~~determine the name and current address of each tax auction party whose~~  
18 ~~interest will be terminated by execution of a judgment rendered pursuant to the~~  
19 ~~provisions of R.S. 47:2266.~~

20 B.(1)(a) ~~For each property for which tax sale title was sold at tax sale to a tax~~  
21 ~~sale purchaser, each collector shall within thirty days of the filing of the tax sale~~  
22 ~~certificate, or as soon as practical thereafter, provide written notice to the following~~  
23 ~~persons that tax sale title to the property has been sold at tax sale. The notice shall~~  
24 ~~be sent by postage prepaid United States mail to each tax notice party and each tax~~  
25 ~~sale party whose interest would be shown on a thirty-year mortgage certificate in the~~  
26 ~~name of the tax debtor and whose interest was filed prior to the filing of the tax sale~~  
27 ~~certificate.~~

28 (b) ~~For each property for which tax sale title was sold at tax sale to a tax sale~~  
29 ~~purchaser, the tax collector shall within ninety days of the expiration of the~~

1 ~~redemptive period provide written notice to each tax notice party that tax sale title~~  
 2 ~~to the property has been sold at tax sale. The notice shall be sent by first class mail.~~  
 3 ~~The notice shall be sufficient if it is in the form set forth in Paragraph (2) of this~~  
 4 ~~Subsection. No more than one hundred and eighty days but no fewer than ninety~~  
 5 ~~days before bringing an action pursuant to R.S. 47:2266, the tax lien certificate~~  
 6 ~~holder shall send notice to each tax auction party discovered pursuant to~~  
 7 ~~Subsection A of this Section.~~

8 ~~(2)C. A tax lien certificate holder who fails to satisfy the requirements~~  
 9 ~~of this Section shall not be entitled to recover attorney fees and costs in~~  
 10 ~~connection with an action brought pursuant to R.S. 47:2266.~~

11 ~~D. The notice shall specify the property upon which the taxes are delinquent,~~  
 12 ~~the amount of taxes due, and the manner in which the property shall be redeemed and~~  
 13 ~~required pursuant to Subsection B of this Section shall be sufficient if in the~~  
 14 ~~following or a substantially similar form:~~

15 "[Date]

16 [Name Tax Debtor]

17 RE: Property No. \_\_\_\_\_  
 18 Ward \_\_\_ Section No. \_\_\_ Assessment No. \_\_\_\_\_  
 19 Subbed. \_\_\_\_\_ Lot \_\_\_\_\_

20 ~~Dear Sir/Madam,~~

21 ~~This is an important notice. Please read it carefully. We are writing to inform~~  
 22 ~~you that the property taxes for the above noted property were not paid, and tax sale~~  
 23 ~~title to the property was sold to a tax sale purchaser for delinquent taxes for the~~  
 24 ~~year(s) \_\_\_\_\_. You may redeem this property within three years [or other~~  
 25 ~~applicable redemptive period] from \_\_\_\_\_ by paying to the [name~~  
 26 ~~of tax collector] the following amount due stated in or enclosed with this document.~~  
 27 ~~The redemptive period will expire \_\_\_\_\_. Under some circumstances, the third~~  
 28 ~~party buyer may be entitled to take actual possession and full ownership of the~~  
 29 ~~property after this time.~~

1           ~~After the expiration of the redemptive period the property cannot be~~  
2           ~~redeemed. Continued possession of the property does not extend the redemptive~~  
3           ~~period.~~

4           ~~Please contact the [name of tax collector] if you believe that you received this~~  
5           ~~notice in error, have sold or transferred this property, or for further information and~~  
6           ~~assistance.~~

7           ~~[Tax collectors or name of political subdivision/ name of tax sale purchasers]~~

8           ~~This notice concerns only the property described in the "regarding" portion~~  
9           ~~of this letter; the address of that property may or may not be the same as the mailing~~  
10          ~~address of this notice. Please contact our office if you feel that you received this~~  
11          ~~notice in error. The taxes are now assessed in the name of the tax sale purchaser, but~~  
12          ~~will continue to be due as in the past.~~

13          ~~[Enclose or list the amount of statutory impositions due]"~~

14           **THIS IS AN IMPORTANT NOTICE. This is to advise you that a tax lien**  
15           **certificate for the above property was issued to \_\_\_\_\_ who**  
16           **paid the tax collector ad valorem taxes, other statutory impositions, and costs**  
17           **due and owing for the year(s) \_\_\_\_\_.**

18           **Research indicates that you may have an ownership interest in, or**  
19           **mortgage, lien, privilege, or other interest in the property described above.**  
20           **Sender intends to bring an action that may result in termination of your**  
21           **interest.**

22           **The tax lien certificate was issued to the tax lien certificate holder who**  
23           **by law is entitled to receive payment of the lien on the property. At the**  
24           **expiration of 3 years from recordation of the tax lien certificate, the tax lien**  
25           **certificate holder may bring an action to recognize and enforce the lien. Once**  
26           **you are served with the petition in the suit, you will have only 30 days from**  
27           **service of process to redeem the tax lien certificate for the above property.**

28           **The redemption price will include delinquent statutory impositions,**  
29           **interest, costs, a 5% penalty in accordance with R.S. 47:2127, and other**

1 amounts provided by law. If you wait to pay the redemption price until suit is  
 2 filed and the tax lien certificate holder has sent this notice, you may also be  
 3 required to pay court costs, attorney fees, and other amounts due to the  
 4 certificate holder under this Chapter.

5 After the expiration of 30 days from the date you or the attorney  
 6 appointed to represent you is served with the citation and petition, unless an  
 7 extension of time is granted by the court, your interest in the property may be  
 8 terminated. A judgment will be rendered recognizing the lien and allowing for  
 9 their enforcement via a lien foreclosure lawsuit and may force the property to  
 10 a sheriff's sale.

11 If you believe that you received this notice in error, have sold or  
 12 transferred this property, or for further information and assistance, please  
 13 contact the sender of this notice.

14 The tax lien certificate and thereby the lien and privilege may be  
 15 cancelled by delivering the following amount to the [insert name of tax  
 16 collector]:

17 [Tax collector's name or name of political subdivision/ name of tax lien auction  
 18 purchaser]"

19 ~~C.(1) For each property adjudicated to a political subdivision at a tax sale,~~  
 20 ~~each collector shall, within thirty days of filing of the tax sale certificate, or as soon~~  
 21 ~~as practical thereafter, provide written notice to the following persons that tax sale~~  
 22 ~~title to the property has been sold at tax sale. The notice shall be sent by postage~~  
 23 ~~prepaid United States mail to each tax notice party and each tax sale party whose~~  
 24 ~~interest would be shown on a thirty-year mortgage certificate in the name of the tax~~  
 25 ~~debtor and whose interest was filed prior to the filing of the tax sale certificate.~~

26 (2) The notice shall specify the property upon which the taxes are delinquent,  
 27 the amount of taxes due, and the manner in which the property shall be redeemed and  
 28 shall be sufficient if in the following form:

29 "[Date]

1 [Name of Tax Debtor]

2 RE: ~~Property No. \_\_\_\_\_~~

3 ~~Ward \_\_\_\_\_ Section No. \_\_\_\_\_ Assessment No. \_\_\_\_\_~~

4 ~~Subbed. \_\_\_\_\_ Lot \_\_\_\_\_~~

5 Dear Sir/Madam,

6 ~~This is an important notice. Please read it carefully. We are writing to inform you~~  
7 ~~that the property taxes for the above noted property were not paid, and tax sale title to the~~  
8 ~~property was sold to [name of political subdivision] for delinquent taxes for the year(s)~~  
9 ~~\_\_\_\_\_. You may redeem this property within three years [or other applicable redemptive~~  
10 ~~period] from \_\_\_\_\_ by paying to the [name of tax collector] the amount due~~  
11 ~~stated in or enclosed with this document. The redemptive period will expire \_\_\_\_\_. Under~~  
12 ~~some circumstances, the [name of political subdivision] may be entitled to take actual~~  
13 ~~possession and full ownership of the property or otherwise sell a full ownership interest in~~  
14 ~~the property. After the expiration of the redemptive period, your rights to redeem may be~~  
15 ~~limited. Continued possession of the property does not extend the redemptive period.~~

16 ~~Please contact the [name of tax collector] if you believe that you received this notice~~  
17 ~~in error, have sold or transferred this property, or for further information and assistance.~~

18 ~~[Tax collectors or name of political subdivision / name of tax sale purchasers]~~

19 ~~Payment shall be made with cashier's check or money order.~~

20 ~~This notice concerns only the property described in the "regarding" portion of this~~  
21 ~~letter; the address of that property may or may not be the same as the mailing address of this~~  
22 ~~notice. Please contact our office if you feel that you received this notice in error. The taxes~~  
23 ~~are now assessed in the name of the tax sale purchaser, but will continue to be due as in the~~  
24 ~~past.~~

25 ~~[Enclose or list the amount of statutory impositions due.]"~~

26 ~~D. If the tax sale party is deceased, the notice to a tax sale party provided for~~  
27 ~~pursuant to this Section shall be sufficient if made to the succession representative,~~  
28 ~~if applicable, or to a curator as provided by Code of Civil Procedure Article 5091.~~

29 \* \* \*

1           §2158. Writ of possession **Repairs**

2           A. ~~When necessary to comply with an order of a political subdivision for the~~  
3 ~~purpose of enforcing property standards, upon the presentation of the order and a~~  
4 ~~certified copy of a tax sale certificate for immovables to a judge of a competent~~  
5 ~~jurisdiction (determined by the value of the immovables described and not the~~  
6 ~~amount of the taxes), the judge shall grant ex parte an order of seizure and~~  
7 ~~possession, commanding the sheriff to seize the property and place the purchaser in~~  
8 ~~actual possession. A writ of possession shall be issued by the clerk, but the purchaser~~  
9 ~~may take actual possession without the order with the consent or acquiescence of the~~  
10 ~~tax debtor or otherwise, provided no force or violence is used. When authorized by~~  
11 ~~a court of competent jurisdiction, as determined by the value of the immovable~~  
12 ~~property described and not by the value of the delinquent statutory impositions,~~  
13 ~~a tax lien certificate holder may make necessary repairs that are required to~~  
14 ~~comply with a notice or order of a political subdivision charged with~~  
15 ~~enforcement of property standards. The tax lien certificate holder who~~  
16 ~~undertakes repairs shall have the rights and duties of a manager pursuant to~~  
17 ~~Civil Code Arts. 2292 through 2297.~~

18           B. The purchaser **tax lien certificate holder** shall have a privilege on the  
19 **immovable** property for the costs of complying with the order of the political  
20 subdivision. To preserve this privilege, the purchaser **tax lien certificate holder**  
21 shall file ~~the writ of possession with the recorder of mortgages~~ **in the mortgage**  
22 **records** of the parish in which the property is located ~~within fifteen days after its~~  
23 ~~issuance. The effect of recordation shall cease one year after the date of filing the~~  
24 ~~writ of possession, unless a statement of privilege referencing the writ and detailing~~  
25 ~~the costs is filed with the recorder of mortgages before the expiration of one year~~  
26 ~~from the date of filing the writ. In this case, the effect of recordation shall cease one~~  
27 ~~year after the date of filing the statement of privilege, unless a suit to enforce the~~  
28 ~~privilege and a notice of lis pendens is filed with the recorder of mortgages prior to~~  
29 ~~the cessation of the effects of recordation. expenses incurred in complying with the~~

1 notice or order not later than fifteen days after satisfaction of the requirements  
 2 of the order. The tax lien certificate holder shall send a copy of the statement of  
 3 privilege to the debtor. The privilege shall terminate five years after the  
 4 recording of the statement of privilege.

5 C. The expenses incurred in complying with the order and recording the  
 6 privilege shall be added to the redemption price only if the tax lien certificate  
 7 holder satisfies the requirements of Subsection B of this Section.

8 D. If redemption occurs before the tax lien certificate holder files a  
 9 statement of privilege in the mortgage records, the tax lien certificate holder  
 10 shall subsequently record the statement and the tax debtor shall be required to  
 11 reimburse the tax lien certificate holder the costs outlined therein.

12 §2158.1. Prohibition of certain actions; exceptions

13 A. A tax debtor who is the owner of and who is residing in the ~~tax sale~~  
 14 property on which there is a tax lien, shall not be subject to any eviction proceeding  
 15 or to a writ of possession ~~pursuant to R.S. 47:2158 during the redemptive period~~  
 16 prior to the conclusion of a sale pursuant to a writ of fieri facias following the  
 17 conclusion of an action instituted pursuant to R.S. 47:2266.

18 B. The ~~acquiring person~~ tax lien certificate holder shall not be entitled to  
 19 or charge any rental or lease payments to the owner or occupants and shall not place  
 20 any constructions on or make any improvements to the ~~tax sale~~ property during the  
 21 redemptive period except for repairs made in accordance with R.S. 47:2158. ~~An~~  
 22 ~~acquiring person~~ A tax lien certificate holder who violates the provisions of this  
 23 Section shall be subject to a penalty of five percent of the price paid by the acquiring  
 24 person for ~~tax title~~ the tax lien and five percent of any amounts paid by the tax  
 25 debtor who is the owner of and who is residing in the ~~tax sale~~ property for rental or  
 26 lease payments. The penalty shall accrue from the time the ~~acquiring person~~ tax lien  
 27 certificate holder took possession of the property until the time the property is  
 28 redeemed. Furthermore, nothing in this Section shall be construed to limit the rights  
 29 of a tax debtor who is the owner of and who is residing in the ~~tax sale~~ property,

1 subject to a tax lien to recover rental or lease payments paid to ~~an acquiring person~~  
2 a tax lien certificate holder in violation of the provisions of this Section.

3 C. The provisions of this Section shall not limit the rights of a person who  
4 acquires the property at a judicial sale conducted pursuant to a writ of fieri facias,  
5 writ of seizure and sale, or other court order, or to a successor in interest to such a  
6 person.

7 §2159. Request for notice

8 Any person may request that all notices that are sent to a tax debtor also be  
9 sent to the requesting person by sending a written notice to the appropriate tax  
10 collector listing the name of the tax debtor, a legal description of the property, and  
11 the address to which the notice is to be sent. The person requesting notice shall also  
12 pay a reasonable sum not to exceed twenty dollars to the tax collector to defray the  
13 cost of providing the notice. This notice shall be valid for the current tax year  
14 only. ~~A mortgage holder who has requested notice and paid the fee shall receive~~  
15 ~~notices until such time that the tax collector receives notice of the cancellation of the~~  
16 ~~mortgage inscription.~~

17 §2160. Tax ~~sale title~~ lien certificate; effect on other statutory impositions

18 Tax ~~sale title~~ A tax lien certificate to property shall not affect, invalidate, or  
19 extinguish the claim of another political subdivision for the ~~taxes~~ statutory  
20 impositions due on the property that were not included in the bid price.

21 §2160.1. Subsequent statutory impositions

22 A. After a tax lien auction and issuance of a tax lien certificate, all  
23 subsequent statutory impositions on the property shall, continue to be assessed  
24 to and paid by the tax debtor.

25 B.(1) If the statutory impositions remain unpaid by the tax debtor by the  
26 date on which the statutory impositions become delinquent, the tax lien  
27 certificate holder may pay the statutory impositions.

28 (2) A tax lien certificate holder who pays statutory impositions on behalf  
29 of a tax debtor pursuant to this Subsection shall be entitled to collect interest

1 and a penalty in accordance with the provisions of R.S. 47:2127.

2 (3) If a subsequent statutory imposition is paid by the tax lien certificate  
3 holder after the tax lien is redeemed, the tax collector shall issue a refund of the  
4 subsequent statutory imposition within thirty days of written demand being  
5 made by the tax lien certificate holder.

6 \* \* \*

7 §2162. Purchase by tax collectors and assessors at tax ~~sale~~ lien auction forbidden  
8 The Except as otherwise provided in this Chapter, the tax collector, ~~or~~ tax  
9 assessor for the political subdivision, ~~or~~ and any other person acting on behalf of the  
10 political subdivision whose duties are to assess or collect ~~ad valorem taxes~~ statutory  
11 impositions for the political subdivision; shall not buy, either directly or indirectly,  
12 any ~~property or tax sale title sold or offered for sale for ad valorem taxes imposed~~  
13 ~~by that political subdivision~~ tax lien. The ~~sale~~ tax lien auction shall be subject to an  
14 action for nullity except that the violation of this Section shall not be a cause for  
15 annulling the ~~sale~~ tax lien auction if the ~~property or tax sale title~~ tax lien certificate  
16 has been sold by the violator, his successor, or assigns to a person who purchased the  
17 ~~property~~ delinquent obligation in good faith by onerous title. In addition to any  
18 other penalties provided by law for violation of this Section, the violator shall forfeit  
19 the price paid at the tax lien auction in favor of the tax debtor and shall disgorge  
20 any profits he has made, either directly or indirectly, to the tax debtor.

21 §2163. Purchase by co-owners

22 An owner or co-owner may pay the statutory impositions plus interest, ~~and~~  
23 ~~costs,~~ and applicable penalty due at the time of the tax ~~sale~~ lien auction. The  
24 purchase of ~~tax sale title to property at a tax sale~~ lien by an owner or co-owner of the  
25 property shall be deemed a redemption.

26 \* \* \*

27 PART V. REDEMPTIONS

28 SUBPART A. GENERAL PROVISIONS

29 §2241. Redemptive period preemptive

1 All redemptive periods provided in ~~the Louisiana Constitution~~ **this Chapter**  
2 shall be preemptive.

3 §2242. Person entitled to redeem

4 Any person may redeem ~~tax sale title to property~~ **a tax lien certificate**, but  
5 the redemption shall be in the name of the tax debtor. **Neither tax lien certificate**  
6 **holder nor a person redeeming a tax lien certificate shall qualify as a creditor**  
7 **in the tax debtor's succession or business reorganization, liquidation, or**  
8 **receivership.**

9 §2243. Redemption payments

10 **A.** Redemptions shall be made through the tax collector of the appropriate  
11 political subdivision, or in the case of properties adjudicated to the state for tax years  
12 1880 through 1973, redemptions shall be made through the register of the state land  
13 office. ~~Payment shall include all statutory impositions accruing before the date of~~  
14 ~~payment with five percent penalty and simple interest accruing at one percent per~~  
15 ~~month, as well as all other sums required to be paid pursuant to this Subpart. The tax~~  
16 ~~collector shall promptly remit the redemption payment to the tax sale purchaser; the~~  
17 ~~register shall promptly deposit the redemption payment in the state treasury.~~

18 **B.(1) Any person may cause a tax lien certificate to be redeemed by**  
19 **paying the redemption price to the tax collector of the appropriate political**  
20 **subdivisions.**

21 **(2) The redemption payment shall include the following amounts:**

22 **(a) The amount paid at the tax lien sale, less any premium.**

23 **(b)(i) All prior and subsequent statutory impositions paid by the tax lien**  
24 **certificate holder, before the date of the redemption payment.**

25 **(ii) For the purposes of this Subsection, a tax lien certificate holder who**  
26 **has redeemed another tax lien certificate outstanding on the property shall be**  
27 **deemed to have paid the statutory impositions for which the tax lien certificate**  
28 **was issued.**

29 **(c) Any penalty and interest accruing on the statutory impositions in**

1 accordance with the provisions of R.S. 47:2127.

2 (d) All costs and fees incurred by the tax lien certificate holder to send  
3 notice required by R.S. 47:2156.

4 (e) All other sums required to be paid pursuant to this Subpart.

5 (3) If an action pursuant to R.S. 47:2266 has been initiated, the amount  
6 of the redemption payment shall be determined by the court in a preliminary  
7 order issued pursuant to R.S. 47:2266. The tax collector shall not accept an  
8 attempted redemption payment pursuant to this Paragraph unless first  
9 provided with a copy of the preliminary order.

10 (4) The tax collector shall not be required to accept partial payment for  
11 redemption of a tax lien certificate.

12 C.(1) The tax collector shall promptly remit the redemption payment to  
13 the tax lien certificate holder; the register shall promptly deposit the  
14 redemption payment in the state treasury.

15 (2) The tax collector shall notify the redeeming party of the existence of  
16 any additional tax lien certificates within the tax collector's authority that  
17 remain outstanding on the property.

18 D. The tax collector shall not accept any attempted redemption payments  
19 subsequent to thirty days after service of an enforcement proceeding filed in  
20 accordance with R.S. 47:2266.

21 §2244. Additional payments to political subdivision

22 Payment also shall include the actual costs incurred by the political  
23 subdivision for preparation and filing of ~~the tax lien and~~ redemption certificates, the  
24 cost of mail, notice, publication of notice, personal service of notice, ~~appraisal~~, and  
25 costs associated with the determination of tax sale parties and their notification.

26 However, ~~the actual cost of preparation and filing of redemption certificates~~ the total  
27 reimbursable costs shall not exceed ~~two~~ three hundred dollars, exclusive of filing  
28 and recording fees. ~~The political subdivision may also require the payment of all~~  
29 ~~amounts accrued under other governmental liens as of the date of payment.~~

1 §2245. Redemption certificate

2 A. Upon payment of ~~the redemption costs~~ **all amounts due pursuant to R.S.**  
3 **47:2243 and 2244**, the tax collector shall **remit payment to the tax lien certificate**  
4 **holder and** issue a redemption certificate in the name of the tax debtor and file the  
5 redemption certificate in the appropriate ~~conveyance~~ **mortgage** records. When a  
6 redemption certificate is issued by the register of the state land office pursuant to this  
7 Subpart, the person redeeming the property shall file the redemption certificate in the  
8 appropriate conveyance records of the parish wherein the property is located. The  
9 redemption certificate shall be sufficient if it is in the following form:

10 "CERTIFICATE OF REDEMPTION

11 STATE OF LOUISIANA

12 PARISH OF \_\_\_\_\_

13 CITY OF \_\_\_\_\_

14 Having this day received from \_\_\_\_\_ the sum of  
15 \_\_\_\_\_ Dollars (\$ \_\_\_\_\_), being the full amount of taxes **and**  
16 **other statutory impositions**, costs, penalties, and interest, plus any subsequently paid ~~taxes~~  
17 **statutory impositions**, accruing from that certain tax ~~sale~~ **lien auction** on the \_\_\_\_\_  
18 day of \_\_\_\_\_, \_\_\_\_\_, for the delinquent [name of political  
19 subdivision] ~~taxes~~ **statutory impositions** for the year \_\_\_\_\_, assessed to  
20 \_\_\_\_\_ covering ~~tax sale title to~~ **the tax lien certificate**  
21 **encumbering** that certain immovable property located in the parish described as which  
22 ~~property was adjudicated at said tax sale~~ **tax lien certificate was sold at tax lien auction**  
23 to \_\_\_\_\_.

24 NOW THEREFORE I, under the authority conferred on me by R.S. 47:2245, hereby  
25 certify said property **tax lien certificate** as being redeemed to said tax debtor, or his  
26 successors in title, from any claims arising out of said tax ~~sale~~ **lien auction**.

27 DONE AND SIGNED at my office in \_\_\_\_\_, Louisiana this  
28 \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

29 ATTEST:

30 \_\_\_\_\_  
31 Printed Name: \_\_\_\_\_ [Name of tax collector] and Ex Officio Tax  
32 Collector  
33 \_\_\_\_\_

1 Printed Name: \_\_\_\_\_ "

2 **B. Upon receipt of redemption certificate, the recorder of mortgages**  
3 **shall mark the tax lien certificate cancelled.**

4 SUBPART B. ADJUDICATED PROPERTY **TAX LIEN RECEIVING NO BID**

5 §2246. Statutory right to redeem adjudicated property **Right to purchase a tax lien**  
6 **certificate issued to the tax collector**

7 ~~A. For property adjudicated to a political subdivision, after the expiration of~~  
8 ~~the applicable redemptive period, any person may redeem tax sale title to property~~  
9 ~~in the name of the tax debtor until any of the following shall occur: **tax liens**~~  
10 ~~**receiving no bid, any person may purchase a tax lien certificate issued in the**~~  
11 ~~**name of the tax collector from the tax collector and on the terms and conditions**~~  
12 ~~**established by the tax collector in his own name and file an action as a tax lien**~~  
13 ~~**certificate holder pursuant to R.S. 47:2266.**~~

14 ~~(1) The later of sixty days or six months, as applicable, after the notice~~  
15 ~~required by R.S. 47:2206, or the filing of the sale or donation transferring the~~  
16 ~~property from the political subdivision pursuant to R.S. 47:2201 et seq.~~

17 ~~(2) The granting of the order of possession pursuant to R.S. 47:2232.~~

18 ~~(3) Sixty days or six months, as applicable, after the notice required by R.S.~~  
19 ~~47:2236.~~

20 ~~B. For property adjudicated to the state for nonpayment of taxes for years~~  
21 ~~1880 through 1973, any person may redeem said property in the name of the tax~~  
22 ~~debtor, subject to any encumbrances placed thereon by the state, until such time as~~  
23 ~~the state sells or transfers the property.~~

24 §2247. Redemption of adjudicated property **certificate issued to the tax collector;**  
25 **additional payments**

26 **A.** The person redeeming ~~property adjudicated to a political subdivision~~ **a**  
27 **certificate issued to the tax collector** shall ~~pay also~~ **pay** the actual costs incurred  
28 by the political subdivision **or tax collector** and ~~any acquiring person~~ for the costs  
29 of all **notices sent by** certified mail **or commercial carrier**, notice, publication of

1 notice, or personal services of notices in complying with the applicable provisions  
2 of law, including, without limitation, determination of tax ~~sale~~ **auction** parties and  
3 the notification of such persons of the ~~sale or donation~~ **subsequent transaction** as  
4 allowed by law.

5 **B. For property adjudicated to the state for nonpayment of taxes for**  
6 **years 1880 through 1973, any person may redeem the property in the name of**  
7 **the tax debtor, subject to any encumbrances placed on the property by the state,**  
8 **until such time as the state transfers the property.**

9 PART VI. PROCEDURES TO ~~QUIET TAX TITLE~~

10 **ENFORCE TAX LIEN CERTIFICATE**

11 ~~SUBPART A. PROCEEDING TO QUIET TITLE~~

12 §2266. Procedure to ~~quiet tax titles~~ **foreclose on tax liens**

13 A.(1) After expiration of the ~~redemptive period~~, an acquiring person may  
14 institute an ordinary proceeding against the tax sale parties whose interests the  
15 petitioner seeks to be terminated **three years from the recordation of tax lien**  
16 **certificate, a tax lien certificate holder may file an ex parte petition praying for**  
17 **the court to confirm the delinquent obligation and tax lien securing it, and**  
18 **terminate the redemption period.**

19 (2) The petition shall **be verified by affidavit of the petitioner with a copy**  
20 **of the tax lien certificate annexed. The petition shall** contain a description of the  
21 property; **and shall allege the following facts:**

22 (a) **The** time and place of the sale; **tax lien auction** and the name of the  
23 officer who ~~made the sale~~, the **conducted the auction.**

24 (b) **The** page and record book and date of filing of the tax sale **lien**  
25 **certificate**, and **a statement that at least three years have passed from that date.**  
26 for adjudicated properties sold or donated by a political subdivision, reference to the  
27 page of record book and date of filing of the sale or donation, notice that

28 (c) **That** the petitioner is the holder of tax sale title **an unredeemed tax lien**  
29 **certificate** to the property by virtue of tax sale or is the owner of the property by

1           ~~virtue of a sale or donation of adjudicated property, and notice that the title and full~~  
2           ~~ownership in the property will be confirmed unless a proceeding to annul is instituted~~  
3           ~~within six months after the date of service of the petition and citation.~~

4           **(d) The amount of the delinquent obligation owed to the petitioner. If the**  
5           **amount includes attorney fees and court costs, the petition shall also allege that**  
6           **the petitioner complied with the notice requirements of R.S. 47:2156 and**  
7           **describe the efforts taken and the results of those efforts.**

8           **(e) That the delinquent obligation will be confirmed and the tax lien**  
9           **recognized and enforced unless redemption is made within thirty days of service**  
10          **of the petition or an objection is filed to show cause why judgment should not**  
11          **be rendered.**

12          **(3) This suit shall be brought in the parish in which the property is located**  
13          **unless it lies in two or more parishes, in which case this suit may be instituted in**  
14          **either of the parishes. The petitioner shall file a notice of pendency with the**  
15          **recorder of mortgages in the parish or parishes in which the property is located.**

16          **B.(1) Upon determining that the petition satisfies the requirements of**  
17          **this Section, the court shall immediately issue a preliminary order confirming**  
18          **the delinquent obligation and stating that the redemption period will be**  
19          **terminated and the lien recognized unless redemption is made or an objection**  
20          **is filed within thirty days of service of the petition and preliminary order.**  
21          **Together with the order, the court shall issue a rule to show cause why final**  
22          **judgment recognizing the lien as provided in the order should not be rendered**  
23          **if redemption is not made before the date fixed in the order.**

24          **(2) The delinquent obligation shall be fixed in accordance with R.S.**  
25          **47:2243. If claimed by the petitioner, the order may also include an award of**  
26          **court costs and attorney fees.**

27          ~~(2)~~**C.(1) The petition, order, and rule and citation shall be served as in**  
28          **ordinary suits; on each tax auction party whose interest will be terminated by**  
29          **execution of the judgment. The tax collector shall also receive copies of the**

1 petition and order, however, if

2 (2) If a tax sale auction party is a nonresident of the state, is unknown, or his  
3 residence is unknown, the court shall appoint a curator ad hoc to represent him and  
4 receive service service on an attorney appointed pursuant to Code of Civil  
5 Procedure Article 5091 shall certify the service requirement. The curator  
6 attorney shall receive a reasonable fee for his services to be fixed by the court in  
7 each suit, which shall be taxed as costs of suit in addition to the amount included  
8 pursuant to Paragraph (B)(2) of this Section. If no proceeding to annul the sale  
9 has been instituted after the lapse of six months after the date of service of petition  
10 and citation, judgment shall be rendered quieting and confirming the title and the full  
11 ownership interest therein.

12 B. In all cases when tax titles have been quieted by prescription of five years  
13 under the provisions of Article VII, Section 25 of the Louisiana Constitution, the  
14 purchaser, donee, or his heirs or assigns may, either obtain a judgment of the court  
15 confirming the title by suit in the manner and form in Subsection A of this Section,  
16 except that the delay for answer shall be ten days instead of six months, provided that  
17 the failure to bring suit shall in no manner affect such prescriptive titles.

18 C. The petitioner may file a notice of lis pendens with the recorder of  
19 mortgages of the parish in which the property is located. A transfer, mortgage, lien,  
20 privilege, or other encumbrance filed after the filing of the notice of lis pendens shall  
21 not affect the property. The recorder of mortgages or the recorder of conveyances  
22 shall cancel, erase, terminate, or release the acts upon request of the petitioner.

23 (3) Notwithstanding the provisions of Paragraph (1) of this Subsection,  
24 a tax auction party that does not have an ownership interest in the subject  
25 property may be served by certified mail or by actual delivery by commercial  
26 courier as defined in R.S. 13:3204.

27 D.(1) An objection to the order confirming the delinquent obligation  
28 shall be filed no later than thirty days after service. The rule to show cause shall  
29 be tried as a summary proceeding and shall be heard no later than thirty days

1 after the objection is filed. The grounds for objection shall be limited to the  
2 following:

3 (a) A claim for payment nullity or forbidden purchase nullity.

4 (b) A claim that the auction certificate holder failed to comply with the  
5 provisions of R.S. 47:2156 and should not be entitled to court costs and attorney  
6 fees included in the order.

7 (2) If the claim for nullity is successful, the proceeding shall continue in  
8 accordance with the provisions of R.S. 47:2290 and 2291.

9 (3) The tax collector shall be provided a copy of any order issued  
10 pursuant to this Section.

11 E.(1) If redemption is made during the pendency of an action under this  
12 Section, upon application of the redeeming party annexed with a certified copy  
13 of the redemption certificate, judgment shall be entered dismissing the action  
14 with prejudice.

15 (2) If redemption has not been made prior to the expiration of thirty days  
16 from service of the petition and preliminary order, the court shall enter a final  
17 judgment confirming the delinquent obligation and recognizing the tax lien  
18 securing it. Except as otherwise provided in R.S. 47:2267, the judgment shall be  
19 executed by writ of fieri facias in accordance with Title II of Book IV of the  
20 Code of Civil Procedure.

21 §2267. Execution of judgment confirming delinquent obligation and  
22 recognizing tax lien

23 A. Except as otherwise provided in this Section, judgment rendered  
24 pursuant to R.S. 47:2266 shall be executed by writ of fieri facias in accordance  
25 with the provisions of Title II of Book IV of the Code of Civil Procedure.

26 B. A judicial sale for the execution of a judgment rendered pursuant to  
27 R.S. 47:2266 shall be subject to the following rules:

28 (1) The minimum bid shall be entered on behalf of the tax lien certificate  
29 holder for the amount of the delinquent obligation as of the date of the auction.



1 before the end of that five-year period, then within sixty days after the date that the  
2 person was duly notified.

3 C. ~~When a nullity is asserted as a reconventional demand in a quiet title  
4 action or as an intervention in a quiet title action or monition proceeding, the nullity  
5 shall be asserted within the time specified for a reconventional demand or  
6 intervention in the action or proceeding.~~

7 D. ~~To the extent the interest of the person asserting a nullity has not been  
8 terminated, or if the property remains subject to the interest pursuant to this Chapter,  
9 including without limitation R.S. 47:2121(C)(2) or other applicable law, such fact  
10 shall be an absolute defense to the action of nullity.~~

11 \* \* \*

12 §2289. Effect of judgment

13 A. A judgment based on a payment nullity **or forbidden purchase nullity**  
14 **extinguishes the lien evidenced by the tax lien certificate.** ~~not only reinstates the  
15 interest of the tax debtor, or person claiming ownership through the tax debtor in the  
16 property, but also reinstates all interests in the property otherwise terminated,  
17 released, canceled, or erased pursuant to this Chapter, to the extent the interest has  
18 not otherwise terminated pursuant to its terms or by operation of law.~~

19 B. ~~Other than as to the tax debtor, or a person claiming ownership through  
20 the tax debtor, a judgment for a redemption nullity reinstates the interest of the  
21 person claiming the nullity, to the extent the interest has not otherwise terminated  
22 pursuant to its terms or by operation of law. A judgment based on a redemption  
23 nullity as to the tax debtor, or a person claiming ownership through the tax debtor,  
24 reinstates all interests in the property otherwise terminated, released, canceled, or  
25 erased pursuant to this Chapter, to the extent the interest has not otherwise  
26 terminated pursuant to its terms or by operation of law.~~

27 §2290. Suspensive conditions to effectiveness of judgment

28 A.(1) A judgment annulling a tax sale or other transfer to an acquiring person  
29 or his successors **lien auction** based on a payment nullity shall not have effect until

1 all of the following are paid:

2 ~~(a)~~**(1)** All statutory impositions for which the sale or adjudication was made.

3 ~~(b)~~**(2)** All subsequent statutory impositions and all other governmental liens,  
4 including interest and penalties.

5 ~~(c)~~**(3)** ~~For~~ **Twelve** percent per annum interest on the subsequent statutory  
6 impositions **paid by the tax lien certificate holder.**

7 **(4) Any costs and attorney fees that the tax lien certificate holder is**  
8 **entitled to recover pursuant to this Chapter.**

9 ~~(2) These payments shall not be required upon proof of payment of the~~  
10 ~~statutory impositions or governmental liens by the persons in whose favor a nullity~~  
11 ~~is declared.~~

12 ~~B.(1) A judgment annulling a tax sale or other transfer to an acquiring person~~  
13 ~~or his successors based on a redemption nullity shall not have effect until all of the~~  
14 ~~following are paid:~~

15 ~~(a) All statutory impositions forming the basis of the initial tax sale.~~

16 ~~(b) All subsequent statutory impositions have been paid and all governmental~~  
17 ~~liens:~~

18 ~~(c) All costs:~~

19 ~~(d) A five percent penalty and twelve percent per annum on all statutory~~  
20 ~~impositions.~~

21 ~~(2) These amounts shall be paid to the tax collector, and the tax collector~~  
22 ~~shall reimburse the tax sale purchaser or the purchaser or donee of adjudicated~~  
23 ~~property to the extent the party has paid the purchase price and the subsequent~~  
24 ~~statutory impositions or governmental liens; otherwise, the amounts shall be paid to~~  
25 ~~the political subdivisions.~~

26 §2291. Trial; judgment; costs; improvements

27 A. A nullity action shall be an ordinary **tried as a summary** proceeding,  
28 ~~governed by the Louisiana Code of Civil Procedure. Upon~~ **Except as otherwise**  
29 **provided by R.S. 47:2266, upon** conclusion of the action for nullity, the court shall

1 either:

2 (1) Issue a preliminary order that the tax sale, ~~an acquisition of full ownership~~  
3 ~~by a political subdivision, or a sale or donation of adjudicated property, as~~  
4 ~~applicable,~~ **lien auction** will be declared a nullity.

5 (2) Render judgment dismissing the action with prejudice which shall be a  
6 final judgment for purposes of appeal.

7 B.(1) ~~The tax sale purchaser, the political subdivision, or the purchaser or~~  
8 ~~donee from a political subdivision shall be presumed to be a good faith possessor of~~  
9 ~~the property.~~

10 ~~(2) Costs pursuant to Article VII, Section 25 of the Louisiana Constitution~~  
11 ~~and R.S. 47:2290 shall include costs of sending notice, costs of publication, and costs~~  
12 ~~of determining tax sale parties. Costs shall also include amounts set forth in Civil~~  
13 ~~Code Articles 496 and 497, if applicable.~~

14 ~~(3)~~ Within fifteen days after the rendering of the order under Paragraph  
15 (A)(1) of this Section, the party claiming costs shall submit proof of costs. Proof of  
16 costs may be made by affidavit or other competent evidence and may be contested  
17 by the party claiming the nullity. A contest of costs shall be filed within fifteen days  
18 after the filing of the proof of costs, and the contest shall be heard within forty-five  
19 days after the filing of the proof of costs.

20 ~~(4)~~**(2)** Within sixty days after the issuance of the order pursuant to Paragraph  
21 (A)(1) of this Section, the court shall render a judgment of nullity, and the judgment  
22 shall fix the costs allowed. This judgment shall be a final judgment subject to appeal.

23 \* \* \*

24 Section 2. R.S. 47:2121, 2123, 2128, 2131, 2152, 2157, 2161, Part IV of Chapter 5  
25 of Subtitle III of Title 47 of the Louisiana Revised Statutes of 1950, comprised of R.S.  
26 47:2196 through 2238.9, R.S. 47:2271 through 2280, and 2288 are hereby repealed in their  
27 entirety.

28 Section 3. The Louisiana State Law Institute is hereby authorized and directed to  
29 review all statutes modified or repealed by this Act and make any necessary technical

1 changes. The Institute shall make recommendation as it deems necessary to clarify, modify,  
2 or eliminated antiquated provisions of law consistent with the provisions of this Act and to  
3 submit its recommendations to the legislature on or before January 1, 2025.

4 Section 4. This Act shall apply to all taxable periods beginning on or after January  
5 1, 2024.

6 Section 5. This Act shall take effect and become operative if the proposed  
7 amendment to Article VII, Section 25 of the Constitution of Louisiana contained in the Act  
8 which originated as Senate Bill No. 119 of this 2024 Regular Session of the Legislature is  
9 adopted at a state-wide election and becomes effective.

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

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## DIGEST

SB 393 Original

2024 Regular Session

Miller

Present law uses the term "taxes" throughout Chapter 5 of Subtitle III of Title 47 of the Louisiana Revised Statutes of 1950.

Proposed law amends present law and replaces "taxes" with "statutory impositions" throughout present law except when specifically referring to ad valorem taxes. "Statutory impositions" is defined in present law to include ad valorem taxes and other charges included on a property tax bill.

Present law provides that the purpose of present law includes the following:

- (1) Encourage the payment and efficient collection of property taxes.
- (2) Satisfy the requirements of due process.
- (3) Provide a fair process and statutory price for the redemption of tax sales and adjudicated property.

Proposed law repeals present law.

Present law defines the terms "acquiring person", "adjudicated property", "duly notified", "governmental lien", "send", "tax sale", "tax sale party", "tax sale property", "tax sale purchaser" and "tax sale title".

Proposed law repeals these definitions from present law.

Proposed law defines "delinquency obligation" as statutory impositions included in the tax bill that are not paid by the due date, plus interest, costs, and penalties that may accrue.

Proposed law defines "forbidden purchase nullity" as a nullity of an action conducted in violation of proposed law.

Proposed law defines "premium" as the amount paid at tax lien auction in excess of the statutory impositions, interest, penalty, and costs.

Proposed law defines "redemption price" as the amount calculated pursuant to proposed law that is required to be paid in order to redeem a tax lien certificate.

Proposed law defines "tax lien auction" as the sale of a delinquent obligation.

Proposed law defines "tax lien certificate" as the written instrument evidencing the delinquent obligation and the lien and privilege securing it that identifies the holder thereof.

Present law provides that delinquent ad valorem property taxes bear interest at a rate of 1% per month.

Proposed law clarifies that the 1% interest per month is on a non-compounding basis and allows for the imposition of a 5% penalty if statutory impositions remain unpaid after 90 days. Further provides that failure to pay statutory impositions allows the tax lien to be sold at tax lien auction and that a tax lien has priority over all mortgages, liens, privileges, and security interests.

Present law requires the tax collector to mail property tax bills to the tax debtor and each tax notice party. If the property is sold at tax sale, future tax bills are required to be sent to the tax sale purchaser.

Proposed law retains present law requirement that property tax bills be mailed to the tax debtor and each tax notice party. Further requires the tax bill to inform tax debtor if there is any unredeemed tax sale certificate or tax lien certificate.

Present law requires the tax collector to send written notice to each tax notice party when the tax debtor has not paid all the statutory impositions that have been assessed on immovable property. The notice informs recipients that if the statutory impositions are not paid within 20 days of sending of the notice, the tax sale title to the property will be sold.

Proposed law retains present law notice requirement to each tax notice party. Further requires the tax collector to include that assessment constitutes a lien and that if not paid within 20 days that the lien will either be retained by tax collector or sold at auction.

Present law requires the tax collector to seize, advertise, and sell tax sale title to property upon which delinquent taxes are due.

Proposed law repeals present law and requires the tax collector to advertise for sale by public auction the delinquent obligation for statutory impositions and the lien securing it.

Present law requires that the tax collector resend notice by first class mail to the tax debtor when the certified mail is returned. Further requires the tax collector to take additional steps to notify including:

- (1) Review the local telephone directory or internet for the tax debtor.
- (2) Contact the assessor for potential updated addresses or other properties assessed in the tax debtor's name.
- (3) Examine the mortgage and conveyance records of the parish where the property is located to determine whether there are any other transactions pertaining to the tax debtor.
- (4) Attempt personal or domiciliary service of the tax bill.
- (5) Post a notice of the tax lien auction at the property.
- (6) Perform a computer search of digitized records and data bases of the clerk of court

or sheriff's office for addresses of other properties that may be assessed in the tax debtor's name.

Proposed law retains present law and requires that notice be re-sent to the occupant of the property as well.

Present law provides for the adjudication of property, including adjudication to political subdivisions, minimum bid prices, pre-bidding procedures, donations of adjudicated property, and the notice, form, affidavit, and disposition of proceeds from adjudicated property.

Proposed law repeals present law and provides procedures for when the tax collector elects to retain the tax lien and procedures for when the tax collector elects to sell the tax lien at auction.

Proposed law provides that a tax lien certificate prescribes five years after recordation unless an action to enforce tax lien is filed. Provides that if no action filed within five years, recorder of mortgages shall cancel the inscription upon request of an interested party. Further provides that the prescription period is suspended by filing of bankruptcy and otherwise suspended or interrupted as provided by law.

Proposed law provides that after three years from recordation of certificate, the tax lien certificate holder can institute proceeding to enforce a tax lien.

Proposed law requires that 90-180 days prior to filing an action to enforce the tax lien, tax lien certificate holder shall send notice to all tax lien certificate holders and to all tax auction parties.

Proposed law authorizes the tax lien certificate holder to make necessary repairs to the property to comply with a notice/order of the political subdivision charged with enforcement of property standards when authorized by a court.

Present law authorizes any person to request that notices sent to tax debtor also be sent to requesting party.

Proposed law retains present law but adds that any such request is valid only for the current year.

Proposed law provides a procedure for the tax lien enforcement process.

Proposed law provides for the redemption of the tax lien certificate by paying the redemption price.

Effective if and when the proposed amendment of Article VII of the Constitution of La. contained in the Act which originated as Senate Bill No. 119 of this 2024 R.S. of the Legislature is adopted at a statewide election and becomes effective.

(Amends R.S. 47:1993, the headings of Chapter 5 and Part I of Subtitle III of Title 47 of the Louisiana Revised Statutes of 1950, R.S. 47:2122, 2124, 2126, 2127, 2130, 2132-2136, 2151, 2153-2156, 2158-2160, 2162, 2163, Part V of Chapter 5 of Subtitle III of Title 47 of the Louisiana Revised Statutes of 1950, comprised of R.S. 47:2241-2247, the heading of Part VI and Subpart A of Chapter 5 of Subtitle III of Title 47 of the Louisiana Revised Statutes of 1950, 2266, 2286, 2287, and 2289, 2290, 2291(A) and (B); adds R.S. 47:2127.1, 2140, 2150, 2151.1, 2160.1, and 2267, and repeals R.S. 47:2121, 2123, 2128, 2131, 2152, 2157, 2161, Part IV of Chapter 5 of Subtitle III of Title 47 of the Louisiana Revised Statutes of 1950, comprised of R.S. 47:2196-2238.9, R.S. 47:2271-2280, and 2288)