
SENATE COMMITTEE AMENDMENTS

2024 Regular Session

Substitute for Original Senate Bill No. 393 by Senator Miller as proposed by Senate Committee on Revenue and Fiscal Affairs.

This document reflects the content of a substitute bill but is not in a bill form; page numbers in this document DO NOT correspond to page numbers in the substitute bill itself.

To amend and reenact R.S. 47:1993, 2058, 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 through 2137, 2151, 2153 through 2156, 2158 through 2160, 2162, 2163, 2201, 2202(A), 2203, 2204, 2211, Part V of Chapter 5 of Subtitle III of Title 47 of the Louisiana Revised Statutes of 1950, to be comprised of R.S. 47:2241 through 2247, the headings of Part VI and Subpart A of Chapter 5 of Subtitle III of Title 47 of the Louisiana Revised Statutes of 1950, to enact R.S. 47:2127.1, 2140, 2151.1, 2160.1, 2164, 2206(D), 2207.1, 2241.1, 2266.1, 2267, 2268, and 2269 and to repeal R.S. 47:2121, 2123, 2128, 2131, 2152, 2157, 2161, 2196, 2197, 2266 and 2271 through 2280, relative to the assessment, payment and allocation of ad valorem taxes; to provide for the preparation and filing of tax rolls; to provide for payment of taxes and sale of property for delinquent taxes; to provide for definitions; to provide for interest, penalties, liens and privileges; to provide relative to tax lien auctions; to provide for tax lien certificates and processes related thereto; to repeal provisions related to tax sales of property and redemption of tax liens, the adjudication of property, and procedures to quiet title; to provide for effectiveness; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. 47:1993, 2058, 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 through 2137, 2151, 2153 through 2156, 2158 through 2160, 2162, 2163, 2201, 2202(A), 2203, 2204, 2211, Part V of Chapter 5 of Subtitle III of Title 47 of the Louisiana Revised Statutes of 1950, to be comprised of R.S. 47:2241 through 2247, the headings of Part VI and Subpart A of Chapter 5 of Subtitle III of Title 47 of the Louisiana Revised Statutes of 1950, are hereby amended and reenacted and R.S. 47:2127.1, 2140, 2151.1, 2160.1, 2164,

2206(D), 2207.1, 2241.1, 2266.1, 2267, 2268 and 2269 are hereby enacted to read as follows:

§1993. Preparation and filing of rolls by assessor

A.(1) ~~As soon as~~ After the assessment lists have been approved by the parish governing authorities as boards of reviewers, the assessors shall prepare the assessment tax rolls in ~~triplicate~~ duplicate after which one copy shall be delivered to the tax collector; and one copy submitted to the Louisiana Tax Commission, ~~one copy to the recorder of mortgages, and two copies~~ for approval. The assessor shall also submit one copy of the grand recapitulation sheet to the legislative auditor.

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

(3) The assessors shall prepare ~~said~~ the rolls by parish, school board, police jury, levee district, special district and by any other recipients of ad valorem taxes, except by municipality. If any municipality requests ~~such~~ a tax roll, the assessor shall be required to prepare ~~such a~~ that tax roll; however, the assessor's salary and expense fund shall be reimbursed by the municipality in accordance with R.S. 47:1993.1(C).

(4) If any municipality prepares its own tax rolls and assessment lists, upon approval of these ~~rolls and/or~~ assessment lists by the parish governing authorities as boards of reviewers, each municipality shall prepare and submit a municipal tax roll to the Louisiana Tax Commission and submit to the legislative auditor an

annual statement of its millage rates and assessed valuation of property within its respective jurisdiction.

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

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

D.(+) Each tax assessor shall complete and ~~file~~ **deliver** the tax roll of his parish on or before the fifteenth day of November in each calendar year. ~~The officer having custody of the assessor's salary and expense fund shall withhold from the assessor's salary five dollars for each day of delay in the filing of the roll after such date.~~

~~(2) In accordance with the provisions of Article VII, Section 25(F) of the Constitution of Louisiana, tax rolls for 2005 and tax rolls for 2006 for Orleans shall be completed and filed on or before March 31, 2006, except that the tax rolls for 2005 for the parish of St. Bernard shall be completed and filed on or before June 30,~~

2006. Nothing in this Subsection shall prohibit the completion and filing of tax rolls prior to those dates.

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

~~F.~~ E. The act of ~~depositing~~ **delivering** the **tax** rolls by the assessor or municipality to the recorder of mortgages ~~in the office where the records of the parish are kept,~~ shall be deemed prima facie evidence that the assessment has been made and completed in the manner provided by law. No injunction shall be issued by any court to prevent any assessor from ~~depositing the rolls~~ **delivering the tax roll**.

F. In the suit of any taxpayer testing the correctness of his or their assessments before any court of competent jurisdiction, the decision of such shall only affect the assessment of the person or persons in such suit, and shall in no manner affect or invalidate the assessment of any other person or property appearing upon the tax rolls.

G. From the day the **tax** roll is ~~filed in the recorder's office~~ delivered to the recorder of mortgages, it shall act as a lien **and privilege** upon each specific piece of real estate **property** thereon assessed, ~~which shall be subject to a legal mortgage after the thirty-first day of December of the current year for the payment of the tax due on it, but not for any other tax, which mortgage~~ **lien or privilege** shall prime and outrank all other mortgages, privileges, liens, **security interests**, encumbrances or preferences, except tax rolls of previous years **and tax lien certificates, which shall rank in pari passu with the tax roll and each other**.

H. The recorder of mortgages shall keep the **tax** roll delivered to him among the record books of his office, and it shall be a part of the record of such office. ~~He shall index the tax roll in the current mortgage book under the head of "tax roll" and no further record thereof shall be necessary; however, the~~ The failure of the recorder of mortgages to mark the tax rolls "filed" or to index them shall in no way prejudice

the rights of ~~the state or any parish or municipal corporation~~ **any political subdivision.**

* * *

§2058. Records.

Any tax collector, whose district is within the corporate limits of any municipality having a population of fifty thousand or more who fails to keep a special itemized ledger account in the manner described herein, for each person, firm, corporation, or agent having assessed property, movable or immovable, within the district to which he has been appointed tax collector, shall be guilty of nonfeasance in office and be subject to removal therefrom in the manner prescribed in ~~Section 6 of Article IX of the Constitution of 1921~~ **the Constitution of Louisiana.** Each of the ledger accounts shall contain the assessment district and the number of the square in which each piece or kind of property is situated, the name of the streets bounding such squares, the assessed valuation of the property, and also the amount of taxes exigible and due the state on each piece or kind of property. Each account shall also show a complete list of property in the district, both movable and immovable, belonging to the party or parties in whose name or names the account shall be kept.

The tax collector shall ~~be furnished by the auditor with a blank cash book, numbered from page to page, a duplicate whereof the auditor shall transmit to the treasurer of each parish. The pages of this book shall be ruled and divided into columns, in such form as the auditor may direct, so that the tax collector may enter therein~~ **maintain a record containing:**

- (1) Name of taxpayer making payment.
- (2) Date of payment.
- (3) The year for which the taxes are paid (a separate entry for each year).
- (4) The amount paid in cash.
- (5) The amount paid in bonds, warrants and other evidences of indebtedness.
- (6) Total of principal of taxes for each year paid.
- (7) Amount of interest paid.
- (8) Amount of costs paid, and in such order as the Auditor may prescribe.

~~The enumeration herein is not intended to prescribe the order in which such columns shall be arranged.~~ The state taxes paid shall be first entered, and afterwards like entry of the parish and district taxes shall be made. The tax collector shall make such entry or entries at the time the taxpayer makes the payment of taxes. This ~~book record~~ shall be subject to inspection by the public at all times. **A copy of the record shall be delivered to the** ~~The parish treasurer shall transcribe the entries in the tax collector's books in the duplicate kept in his possession; and shall compare the entries in said tax collector's book with the stubs in his receipt book, to enable him to verify the correctness of the same; he shall write in said book a certificate showing the amount entered therein and the amount omitted to be entered therein, as may be shown by comparing the entries in the tax collector's cash book with the sheets in his receipt book,~~ **who shall verify the accuracy of the record** and within the first ten days of April, July, October, and January of each year, transmit to the auditor a sworn statement of said ~~book~~ **record**, which statement it shall be the duty of the auditor to compare with the account rendered by the tax collector. In case of the failure of the tax collector to keep said ~~book~~ **record** as above prescribed he shall be, upon complaint, dismissed from office, and shall be liable to fine and imprisonment, at the discretion of the court; and any parish treasurer ~~wilfully~~ **willfully** neglecting to ~~transcribe, certify~~ **verify** or transmit, as above provided, shall incur a penalty of two thousand dollars. The false swearing of the parish treasurer shall be punished as directed by the criminal laws of this state in other cases of false swearing.

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CHAPTER 5. PAYMENT AND COLLECTION PROCEDURE;

PROPERTY TAX LIEN AUCTIONS SALES; ADJUDICATED PROPERTY

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

* * *

§2122. Definitions

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

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

(a) ~~A person acquiring tax sale title to a tax sale property~~ **A person acquiring title at a tax sale conducted prior to January 1, 2009.**

(b) ~~A political subdivision or any other person seeking to acquire or acquiring ownership of adjudicated property~~ **A person acquiring tax sale title to a tax sale property at a tax sale conducted after January 1, 2009, but before January 1, 2025.**

(c) A person acquiring the delinquent obligation at a tax auction after January 1, 2025.

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

~~(3)~~**(2)** "Authenticate" means either of the following:

(a) To sign.

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

(3) "Commission" means the Louisiana Tax Commission.

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

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

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

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

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

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

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

(6) "Ordinance" means:

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

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

(7) "Owner" means a person who holds an ownership **or usufruct** interest ~~that has not been terminated pursuant to R.S. 47:2121(C)~~ **in the property at issue as shown in the conveyance and mortgage records of the appropriate parish.**

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

(9) "Political subdivision" means any of the following to the extent it has the power to levy ~~ad valorem taxes~~ **statutory impositions** and conduct tax ~~sales~~ **lien auctions** for failure to pay ~~ad valorem taxes~~ **statutory impositions**:

(a) The state.

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

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

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

~~(11)~~**(10)** "Redemptive period" means the period in which a person may redeem property ~~as provided in the Louisiana Constitution.~~

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

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

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

~~(13)~~**(11)** "Signed" includes using any symbol executed or adopted with present intention to adopt or accept a writing in tangible form.

~~(14)"Statutory imposition"~~ **(12) "Statutory impositions"** means ad valorem taxes and any imposition in addition to ad valorem taxes that are included on the tax bill sent to the tax debtor.

(13) "Tax auction party" means the tax notice party, the owner of property, including the owner of record at the time of a tax lien auction, as shown in the conveyance records of the appropriate parish, any reasonably locatable person holding an identifiable ownership or usufruct interest even if not shown in the conveyance records of the parish in which the property subject to the tax lien is located, and any other person holding an interest, such as a mortgage, privilege, or other encumbrance on the property, including a tax lien certificate holder, as shown in the mortgage and conveyance records of the appropriate parish.

~~(15)~~**(14)** "Tax debtor" means, ~~as of the date of determination,~~ the person listed on the tax roll in accordance with R.S. 47:2126 **as of the date of the assessor's determination.**

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

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

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

~~(17)~~**(18)** "Tax sale" means the sale or adjudication of tax sale title to property pursuant to R.S. 47:2154 and 2196 **prior to January 1, 2025.**

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

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

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

~~(21)~~ "Tax sale purchaser" means the purchaser of tax sale property, his successors, and assigns.

~~(22)~~ "Tax sale title" means the set of rights acquired by a tax sale purchaser or, in the case of adjudicated property, on the applicable political subdivision, pursuant to this Chapter.

(20) "Termination price" means the amount calculated pursuant to R.S. 47:2243 that is required to be paid in order to terminate a tax lien certificate.

~~(23)~~**(21)** "Written notice", "notice", "written", or "writing" means information that is inscribed on a tangible medium or which is stored in an electronic or other medium and is retrievable in perceivable form.

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§2124. Liability of tax collectors and tax assessors

A. ~~Tax collectors and tax assessors shall bear no liability, either in their personal or in their official capacity, arising out of any redemption nullity.~~

B. Liability shall not be imposed on tax collectors or tax assessors or their employees **in either their personal or official capacity,** based upon the exercise or performance or the failure to exercise or perform their duties under this Chapter.

~~C.B.~~ The provisions of Subsection ~~BA~~ of this Section ~~are not~~ **shall not be** applicable to acts or omissions ~~which~~ **that** constitute criminal, fraudulent, malicious, intentional, willful, outrageous, reckless, or flagrant misconduct.

~~D.C.~~ Any action against a tax collector or tax assessor shall be brought prior to the earlier to occur of:

(1) One year after the claimant knew or should have known of the act or failure to act giving rise to the cause of action.

(2) The date of termination of the right of the claimant to bring an action for nullity.

~~E.D.~~ The liability of the tax collector or tax assessor in his official capacity for the obligations of his office terminates when he ceases to hold office and his successor is appointed, who shall then succeed in his official capacity to all of the obligations of the preceding holder of the office incurred in his official capacity, subject to the provisions of R.S. 47:2162.

§2126. Duty of assessors; single assessment; exception

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

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

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

B. Interest **and penalty.** ~~The interest on all ad valorem taxes~~ **All delinquent statutory impositions,** whether levied on movable or immovable property, ~~which are delinquent shall begin on the first calendar day following the deadline for payment of taxes, and shall bear interest from that date~~ **the day after the taxes were due** until paid, at the rate of one percent per month or any part thereof, **on a non-compounding basis. If the delinquent obligation is offered for sale at tax lien auction, a five percent penalty calculated on the statutory impositions shall be assessed. Interest shall not accrue on the penalty. In the event of a tax lien auction of immovable property, the interest rate may be reduced.** In the event of an erroneous assessment and adjustment by the tax commission, the tax debtor shall have fifteen days after the date of receipt of notice of the revised assessment in which to pay the adjusted amount without interest penalty. If the address provided by the tax assessor on the tax roll proves to be incorrect and the tax debtor does not receive a timely notice, the tax collector may extend to the tax debtor a fifteen-day notice in which to pay without interest penalty.

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

~~C.~~**D.** Notification. As soon as practical following ~~the sending~~ **delivery** of the tax roll to the tax collector as required by ~~Subsection A of this Section~~ **R.S. 47:2126,** the tax collector shall ~~use reasonable efforts to~~ send each tax notice party written notice by United States mail of ~~taxes~~ **statutory impositions** due, ~~at the address listed for each tax debtor on each tax roll.~~ The written notice shall **be sent to each tax debtor at his address listed on the tax roll and to each other tax notice party at**

the address given in the request for notice. The written notice shall disclose the total amount of taxes **statutory impositions** due by the tax debtor for the current year, the ward in which the property is located, and the number of the assessment. The written notice shall request the tax debtor to return the written notice to the tax collector with remittance. **The notice shall inform** and shall remind the tax debtor of the date ~~that taxes become delinquent following issuance of the notice and~~ **by which statutory impositions must be paid,** that interest will accrue on the **taxes statutory impositions at the rate of one percent per month on a non-compounding basis** ~~from and after the date the taxes become delinquent~~ **from the day after the statutory imposition was due. The notice shall indicate if there is a prior unredeemed tax sale, tax sale certificate, or tax lien certificate in connection with the immovable property.** ~~Interest shall accrue at the rate prescribed by law, which rate, or a brief description of the manner in which the rate is calculated, shall be stated in the written notice. The tax collector may also notify any other tax sale party but shall not be obligated to do so.~~ **The failure to provide notice shall not affect the validity of the tax lien auction.** The written notice shall be deemed sufficient if it is in the following form:

[Name of Political Subdivision]

[YEAR] Property Tax Notice

[List All Tax Notice Parties and their addresses]

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

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

PLEASE REMIT BY [DATE]

***** ACCESS YOUR PROPERTY TAXES AND OTHER STATUTORY IMPOSITIONS AND PAY ONLINE @ _____ *****

NOTE: IF YOU FAIL TO PAY BY THE DUE DATE, INTEREST WILL ACCRUE AT THE RATE OF 1% PER MONTH ON A NON-COMPOUNDING BASIS UNTIL PAID.

Failure to pay the total statutory impositions, interest, and costs due before may cause the tax lien to be offered for sale at tax lien auction.

[] INDICATE IF APPLICABLE: According to our records, the property for which these statutory impositions are due has previously been sold at a tax sale or tax lien auction, or tax sale title or tax lien certificate has previously been issued. You should take steps immediately to remedy this threat to your ownership. You may have a right of redemption if timely exercised.

Please fold and tear along perforated line.

[YEAR] PROPERTY TAX AND STATUTORY IMPOSITIONS NOTICE

[Name & Address of Tax Collector]	Amount Due:
<u>Ward:</u>	<u>Assessment No.:</u>
[Name & Address of Tax Debtor]	Due Date:

Make check payable to: _____

- Retain the top portion of this form for your records.
- Write account number on your check. The canceled check will serve as your receipt.
- For [name of political subdivision] tax information only call [number] or fax [number].
- Access your property tax and pay online @ [Internet address].
- Change of address requests and questions regarding the assessed value of the property should be directed to:

[Name & Address of Tax Collector]

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

Please sign below and return this portion of notice with check made payable to: [_____]

These taxes paid by: _____

§2127.1. Immovable property; lots assessed together

If two or more lots or parcels of ground have been assessed in any year or years to the same tax debtor at a certain valuation for the whole together, without distinguishing the valuation of each lot or parcel separately, the tax collector is authorized, but shall not be obligated, to receive the proportion of statutory impositions under assessment fairly due upon any one or more of the lots or parcels separately. The proportions shall be ascertained and fixed by a certificate authenticated by the assessor and approved by the tax collector. The lots or parcels upon which their proportions are paid shall be free from the proportion of taxes pertaining to the other lots or parcels of the assessment.

* * *

§2130. Public calamity; postponement of ad valorem tax statutory impositions payments

A. ~~Definitions. As used in this Section:~~

~~(1) "Political subdivision" means any of the following to the extent it has the power to levy ad valorem taxes and conduct tax sales for failure to pay ad valorem taxes:~~

~~(a) The state;~~

~~(b) Any political subdivision as defined in Article VI, Section 44 of the Constitution of Louisiana;~~

~~(c) Any other agency, board, or instrumentality of the state or of a political subdivision as defined in Article VI, Section 44 of the Constitution of Louisiana;~~

~~(2) "Tax debtor" means a person obligated to pay the ad valorem taxes.~~

~~B.A. Declaration of emergency; calamity. When an emergency has been declared by the governor or a parish president pursuant to the Louisiana Homeland Security and Emergency Assistance and Disaster Act and only in cases of disaster~~

caused by overflow, general conflagration, general crop destruction, or other public calamity, a tax debtor or owner may request the postponement of the payment of ~~ad valorem taxes~~ **statutory impositions** on his property located in the geographical area designated in the declaration of emergency if the ~~taxes became~~ **statutory impositions are included on a tax bill** due after the declaration of emergency.

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

(1) An emergency has been declared.

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

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

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

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

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

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

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

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

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

STATE OF LOUISIANA _____

PARISH OF _____

APPLICATION FOR POSTPONEMENT OF AD VALOREM TAXES **AND OTHER STATUTORY IMPOSITIONS**

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

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

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

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

SWORN TO AND SUBSCRIBED BEFORE ME this ____ day of _____,
_____ at _____ Louisiana.

Full Name of Affiant

Notary Public or authorized tax collector

Notary #

FINANCIAL STATEMENT

STATE OF LOUISIANA

PARISH OF _____

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

Immovable Property:	Estimated Value
(land/buildings) _____	

	Subtotal _____

Debts affecting the	Estimated Value
immovable property: _____	

Subtotal _____

Movable Property: Estimated Value

(vehicles, personal _____

property, bank accounts) _____

Subtotal _____

Debts affecting the Estimated Value

movable property: _____

Subtotal _____

Other Debts: Estimated Value

(credit cards, etc.) _____

Subtotal _____

NET WORTH _____

(Value of Property less amount of debts)

Adjusted gross income for

Previous year:

Applicant

Sworn to and signed before the undersigned Notary Public at _____,
Louisiana, on the ____ day of _____, _____.

Notary Public or authorized tax collector

Notary #

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

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

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

~~H.G.~~ Political subdivision contest of postponement. A political subdivision may contest the postponement of the ~~taxes~~ **statutory impositions** in a written objection filed with the tax collector within thirty calendar days after receiving the copy of the application for postponement. ~~It~~ **The written objection** shall state the factual and legal reasons for contesting postponement. Concurrently, the political subdivision shall send a copy of the objection to the tax debtor **or owner** at the address on the application by reliable electronic means, certified mail, or hand delivery with a receipt. Finally, the tax collector shall send verified copies of the

application, supporting financial statement, and the written objection to the parish governing authority within ten calendar days after the date the objection was filed.

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

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

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

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

~~¶K.~~ Installment payment of postponed taxes; accelerated payments; interests.

(1) The postponed taxes statutory impositions shall be divided into ten equal installments, and one installment shall be charged each year by the tax collector for ten subsequent years, or until the entirety of the postponed taxes statutory impositions is paid.

(2) ~~All the~~ The postponed taxes statutory impositions, or any annual installment thereof, may be paid in advance. The unpaid balance of the postponed taxes statutory impositions shall bear interest from the date on which the original

tax bill was due until paid at the rate of six percent per annum payable annually on the due date of each installment. No timely paid installment shall bear penalties when collected.

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

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

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

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

* * *

§2132. Refund of taxes erroneously paid

A.(1) Except as provided for in Paragraph (2) of this Subsection, any person who has a claim against a political subdivision for ~~ad valorem taxes~~ **statutory impositions** erroneously paid into the funds of that political subdivision may present the claim to the ~~Louisiana Tax Commission~~ **commission** within three years of the date of the payment, in such form and together with such proof as the ~~tax~~ **commission** may require by its rules and regulations; however, if a person is

claiming a previously unclaimed homestead exemption, it may be presented to the tax commission within five years of the date of payment. The tax commission shall consult with the assessor of the parish in which the property ~~which~~ that is the subject of the claim is located, and after ~~that~~ the assessor advises the tax commission that a refund is due the claimant, the tax commission shall duly examine the merits and correctness of each claim presented to it and shall make a determination thereon within thirty days after receipt of the claim.

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

(b) The tax collector shall refund the sum of statutory impositions held to be invalid, together with interest and court costs as directed by the court to the taxpayer within thirty days of the order by the tax commission authorizing and directing the tax collector to refund these sums. However, in lieu of a refund as required in this Subparagraph, the tax collector may grant the taxpayer a credit up to the amount of the statutory imposition ordered by the tax commission to offset ad valorem tax liability or statutory impositions owed by the taxpayer. Any amount of unused credit shall carryover to the benefit of the taxpayer until the total amount ordered by the tax commission has been extinguished.

B. If the claim is approved, the tax commission shall authorize and direct the collector, when applicable, to correct the assessment on the roll on file in his office and shall authorize and direct, when applicable, the recorder of mortgages to change the inscription of the tax roll. The tax commission shall also authorize and direct the

refund and repayment of those ~~taxes~~ **statutory impositions** found to be erroneously paid as provided in this Section. Provided that when the claim accrues to more than one person, as for example, the heirs and legatees of another, and the claim is determined by the ~~tax~~ commission to be properly due and owed, payment thereof to the party or parties asserting the same shall not be denied because of the failure or refusal of others to join in and assert the claim, but in such event only the portion due such claimant or claimants shall be paid.

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

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

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

(3) If the claim is made in a political subdivision which has established an alternative procedure for providing for refunds of ~~ad valorem taxes~~ **statutory**

impositions erroneously paid as authorized by this Section, and if that alternative procedure has been submitted to and approved by the tax commission, such procedure may be utilized in lieu of the provisions of Paragraphs (1) and (2) of this Subsection.

D. An action of the assessor or of the tax commission rejecting or refusing to approve any claim made under the provisions of this Section may be appealed by means of ordinary proceedings to the Board of Tax Appeals or to the district court having jurisdiction where the property which is the subject of the claim is located.

§2133. Prior payment of taxes statutory impositions

~~If within the redemptive period~~ prior to the institution of an action by a tax lien certificate holder pursuant to R.S. 47:2266.1, the tax collector determines that the statutory impositions on a certain property subject to a tax sale lien certificate were paid prior to the tax sale lien auction or that the tax sale lien auction was conducted in violation of a stay under federal bankruptcy law, the tax collector shall cancel the affected tax sale lien certificate and shall reimburse the tax sale purchaser lien certificate holder the bid price. The tax collector ~~may credit~~ shall apply the reimbursement pro rata against future disbursements to the tax recipients. The tax collector shall record the cancellation with the recorder of conveyances mortgages in the parish in which the property is located. ~~Such cancellation reinstates the interests of the tax debtor and his successors and all interests in the property that have been otherwise terminated pursuant to this Chapter, to the extent the interest has not otherwise terminated pursuant to its terms or by operation of law.~~

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

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

B.(1)(a) A taxpayer challenging the correctness of an assessment under R.S. 47:1856, 1857, or 1998 or other statutory impositions shall timely pay the disputed amount of tax due under protest to the officer or officers designated by law for the collection of ~~this tax~~ the statutory impositions or timely file a rule to set bond or

other security pursuant to Subsection F of this Section. The portion of the ~~taxes that~~ is **statutory impositions** paid by the taxpayer to the collecting officer or officers that is neither in dispute nor the subject of a suit contesting the correctness of the assessment shall not be made subject to the protest. The taxpayer shall submit separate payments for the disputed amount of tax due and the amount that is not in dispute and not subject to the protest.

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

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

(b) If at the time of the payment of the protested ~~tax,~~ **statutory impositions**, ~~the taxpayer has not previously brought~~ a correctness challenge ~~suit~~ **action** ~~is not~~ already pending under the provisions of R.S. 47:1856, 1857, or 1998 ~~or other action~~ **challenging the validity or correctness of other statutory impositions**, then a ~~suit~~ **an action** seeking recovery of the protested payment need not be ~~filed~~ **brought** until thirty days from the date a final decision is rendered by the ~~Louisiana Tax Commission~~ **commission** under either R.S. 47:1856, 1857, or 1998. The taxpayer making the payment under protest under these circumstances ~~must~~ **shall** advise the collecting officer or officers in the parish or parishes in which the property is located at the time of the protest payment that the protest payment is in connection with a correctness challenge and ~~must~~ **shall** promptly notify the collecting officer or officers when a final decision is rendered by the ~~Louisiana Tax Commission~~ **commission** under either R.S. 47:1856, 1857, or 1998 ~~or by a court of competent~~

jurisdiction in an action challenging the validity or correctness of other statutory impositions. The collecting officer or officers shall continue to segregate and hold the protested amount in escrow until a timely correctness challenge ~~suit~~ action is ~~filed~~ brought.

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

(3)(a) In a correctness challenge ~~suit~~ action under either R.S. 47:1856 or 1857 the officer or officers designated for the collection of taxes in the parish or parishes in which the property is located and the ~~Louisiana Tax Commission~~ commission shall be the sole necessary and proper party defendants in any such suit.

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

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

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

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

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

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

D.(1) The right to sue for recovery of a ~~tax~~ **statutory impositions** paid under protest as provided in this Section shall afford a legal remedy and right of action in the Board of Tax Appeals or any state or federal court having jurisdiction of the parties and subject matter for a full and complete adjudication of all questions arising in connection with a correctness challenge or the enforcement of the rights respecting the legality of any ~~tax~~ **statutory impositions** accrued or accruing or the method of enforcement thereof.

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

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

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

E.(1) Upon request of a taxpayer and upon proper showing by the taxpayer that the principle of law involved in an additional assessment is already pending before the Board of Tax Appeals or the courts for judicial determination, the taxpayer, upon agreement to abide by the pending decision of the Board of Tax Appeals or the courts, may pay the additional assessment under protest pursuant to Subsection B or C of this Section or file a rule to set bond or other security pursuant to Subsection F of this Section but need not ~~file~~ **bring** an additional ~~suit~~ **action**. In such cases, the ~~tax~~ **amount** paid under protest or other security shall be segregated and held by the collecting officer or officers until the question of law involved has been determined by the courts, the Board of Tax Appeals, or finally decided by the courts on appeal, and shall then be disposed of as provided in the final decision of the Board of Tax Appeals or courts, as applicable.

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

F.(1) Notwithstanding any provision of law to the contrary, any taxpayer challenging the correctness or legality of any assessment whose remedy requires making a payment under protest pursuant to Subsection B or C of this Section may in the alternative comply with the provisions of this Subsection rather than making a payment under protest. **Any taxpayer electing to comply with the alternative provisions of this Subsection shall notify the tax collector within fifteen days.**

(2)(a)(i) On or before the date on which the ~~taxes~~ **statutory impositions** are due, the taxpayer challenging the legality of any assessment may file with the court or the Board of Tax Appeals a rule to set bond or other security, which shall be set for hearing within thirty days of the filing of the rule to set bond or other security,

and shall attach to the petition evidence of the taxpayer's ability to post bond or other security.

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

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

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

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

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

Subsection, offered prior to the date for filing the collector's response or opposition to a rule set for hearing under this Subsection.

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

(7) This Subsection shall not apply to amounts of ~~tax~~ **statutory impositions** that are not in dispute and are not the subject of a correctness or legality challenge. §2135. Acceptance of pro rata **ad valorem** taxes on property acquired by state from private owners

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

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

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

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

All assessors throughout the state of Louisiana and the ~~Louisiana Tax Commission~~ **commission** are authorized and directed to adjust and amend all tax

rolls and records within their respective offices in order to properly carry out the intent and purposes of R.S. 47:2135 through 2137.

§2137. Computation of proration; placing of property on exempt roll

The proration of ad valorem taxes shall be computed to the closest half month or fifteen-day period to the date of the transfer of title to property from private to public ownership, and the assessor shall place the property on the exempt tax roll.

* * *

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

Once three years, after December thirty-first of the year in which statutory impositions are due have passed, except for adjudicated property, no tax sale of movable property shall be conducted with regard to such statutory impositions, provided that the time period shall be suspended by the pendency of any suit which prevents the collection of the statutory impositions, and the time of the suspension shall be excluded from the computation of the three years.

* * *

§2151. Transfer after tax roll delivered

A sale, pledge, mortgage, lien, or other alienation or encumbrance of property made after the tax roll has been delivered to the tax collector shall not affect the taxes statutory impositions assessed on the property or ~~the sale of the~~ any tax lien on the property to enforce collection of delinquent taxes statutory impositions.

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

Once three years, after December thirty-first of the year in which statutory impositions are due have passed, no tax lien auction shall be conducted with regard to such statutory impositions, provided that the time period shall be suspended by the pendency of any suit which prevents the collection of the statutory impositions, and the time of the suspension shall be excluded from the computation of the three years. The sale of a tax lien auction certificate issued in the name of the political subdivision shall not be considered a tax lien auction.

* * *

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

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

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

*****PLEASE NOTE*****

[NAME OF POLITICAL
SUBDIVISION]

*By law your **taxes ad valorem taxes and other 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.**

*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 (20) days after this date, the ~~political subdivision~~ tax collector will proceed to ~~sell tax sale title to the property~~ auction the tax lien for payment of taxes and other statutory impositions at [list location of the tax sale lien auction] beginning on [list first day of sale] and will issue a tax lien certificate in favor of the winning bidder. The tax lien certificate shall be prima facie evidence of the validity of the lien and privilege, and the assignment to the tax lien purchaser. You will have the right to pay the amounts due until the day before the actual sale auction. If tax sale title to the property is sold the tax lien is sold at auction, you will have three years [or other applicable redemptive period] from the date of the filing of the tax sale certificate in which to ~~may redeem~~ terminate the property lien according to law, but in order to ~~redeem~~ terminate, you will be required to pay a 5% penalty and 1% per month on the amounts past due the delinquent obligation, a five percent (5%) penalty and interest not to exceed the rate of one percent (1%) per month on a non-compounding basis computed on the amount paid at auction by the tax lien certificate purchaser, together with other costs amounts in accordance with law.**

***Until judgment of court is executed, the above-described tax lien auction shall not serve to terminate any ownership interest or right to possession you have in the property. During the redemption period, the tax lien certificate holder may not subject you to any eviction proceeding and is not entitled to collect any lease or rental payments. Any attempt to do so is unlawful and will subject the lien 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]				
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) 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 at the property.~~

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

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

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

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

~~TAX SALE PARTY NOTICE OF TAX SALE~~

~~{Date}~~

~~{Name}~~

~~{Address}~~

~~{City}, {ST} {Zip}~~

~~RE: Tax Bill Number:~~

~~Property: ——— {Property Address}~~

[Description of Property Abbr]

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

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

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

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

~~Thank you,~~

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

~~[Tax collector phone number]~~

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

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

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

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

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

(c) 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.

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

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

(f) 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 assessed in the tax debtor's name.

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

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

~~B.C.~~(1)(a) At the expiration of twenty days' notice, counting from the day when the last of the written notices are sent, or as soon thereafter as practicable, the tax collector shall proceed to publish a notice ~~to the tax debtors~~ of the delinquency and to advertise for ~~sale~~ **auCTION** the consolidated delinquent tax list under one form ~~two times within thirty days~~ in the official journal of the political subdivision. The publication and advertisement shall be sufficient if it is in the following form:

"DELINQUENT TAX AND STATUTORY IMPOSITION LIST

_____ vs. Delinquent Tax Debtors

(insert appropriate taxing bodies)

By virtue of the authority vested in me by the constitution and the laws of the State of Louisiana, I will sell **by public auction**, at _____, ~~within the legal hours for judicial sales~~ beginning at _____ o'clock a.m. on _____, the _____ day of _____, _____, and continuing on each succeeding legal day, until said ~~sales are~~ **auCTION is** completed, ~~tax sale title~~ **the tax lien. I will issue in favor of the winning bidder and record in the mortgage records a tax lien certificate** to all immovable property on which taxes are now due to _____, to enforce collection of taxes (insert affected taxing bodies) assessed in the year _____, together with interest thereon from January

1, _____, at the rate of **not to exceed** one percent (1%) per month **on a non-compounding basis** until paid and all costs. The names of said delinquent tax debtors, the amount of statutory impositions due, including any due for prior years, and the immovable property assessed to each ~~to be offered for sale~~ **for which a tax lien certificate will be issued** are as follows: (Insert names of delinquent tax debtors in alphabetical order, the amount of statutory impositions due, including any due for prior years on each specific piece of property, and the description of each specific piece of immovable property ~~to be offered for sale~~ **for which a tax lien certificate will be issued.**)

~~On the day of sale~~ **At the auction** I will sell a tax sale title to such portions of the property as each tax debtor will point out and, in case the debtor will not point out sufficient property, I will at once and without further delay sell the least quantity as undivided interests of said property of any tax debtor which any bidder will buy for the amount of the statutory impositions for which the sale is made, together with interest and costs due by said tax debtor **the tax lien to the winning bidder**. The sale **auction** will be without appraisal, for cash or other payment method acceptable to the tax collector, in legal tender money of the United States, ~~and the tax sale title to property sold will be redeemable at any time during the applicable redemptive period by paying the price given, including costs and five percent (5%) penalty thereon, with interest at the rate of one percent (1%) per month until redeemed.~~

At any time prior to the institution of an action to enforce the tax lien certificate, the tax lien certificate may be terminated by paying the price paid at auction together with interest at the rate established at the tax auction which shall not exceed one percent (1%) per month on a non-compounding basis computed on the amount paid at auction by the tax lien certificate purchaser until terminated, a penalty at the rate of five percent (5%), and costs reimbursable pursuant to R.S. 47:2156. The termination payment shall also include the amount of any subsequent parish and municipal statutory impositions paid by the tax lien certificate holder, together with any applicable

interest computed on the statutory impositions at a rate of one percent (1%) per month on a non-compounding basis."

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

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

(3) For the purpose of tax ~~sales~~ **lien auctions**, it shall be sufficient to assess, ~~and~~ describe, **and advertise** all property assessed in the following manner: by designating the tract or lot by the name by which it is commonly known, or by the number or letter by which it may be usually designated upon the regular ~~assessment~~ **tax** roll or upon an official or private plan or sketch or by giving the boundaries or the names of the owners upon each side, or by the dimensions or description or name given in the act transferring the ownership thereof, or by such other further description as may furnish the means of reasonable identification.

(4) No tax ~~sale~~ **lien auction** shall be set aside or annulled for any error in description or measurement of the property assessed in the name of the tax debtor, provided the property ~~sold~~ can be reasonably identified. ~~When advertisements are required to be made in relation to the sale of property for unpaid taxes, the advertisements shall be made in the English language only.~~ **No judgment annulling a tax sale or tax auction shall have effect until the price and all statutory impositions and costs are paid, however, this shall not apply to sales annulled because the taxes were paid prior to the date of sale.**

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

~~(6) Except as otherwise provided in this Subpart, the tax sale shall be conducted in the manner provided by law for judicial sales. This provision shall not be construed to prohibit the tax collector from conducting the tax sale by using an online or electronic bidding process consistent with the law governing judicial sales.~~

~~(7) Except as otherwise provided in this Subpart, the tax sale shall be conducted in the manner provided by law for judicial sales. The tax collector may require all registered tax sale **lien auction** participants to provide a deposit, not to exceed one thousand dollars, prior to the commencement of the tax sale **lien auction**. If a deposit is required, the deposit of the winning bidder shall be applied toward the sale price at the time of purchase. A deposit from a non-winning bidder shall be~~

returned or refunded to the depositor within no later than fourteen days of after the close of the sale auction. The deposit shall be made in a form approved by the tax collector.

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

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

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

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

A. The tax collector shall ~~seize, advertise and sell tax sale title to the property or an undivided interest therein upon which delinquent taxes are due,~~ **advertise for sale by public auction the tax lien evidencing delinquent obligations** on or before May first of the year following the year in which the taxes were assessed, or as soon thereafter as possible.

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

C. The price shall be the amount of statutory impositions due on the property, ~~costs, and interest.~~ **The opening bid shall be for the statutory impositions due on**

the property, together with any applicable costs and interest at the rate of one percent (1%) per month on a non-compounding basis from the date that interest began to accrue on the statutory impositions until the date of the auction. The bidders may submit bids reducing the amount of interest to be assessed on the amount paid at the tax lien auction in increments not less than one-tenth of a percent (0.1%). The winning bid shall be that which requires the assessment of the lowest interest to be assessed against the amount paid at the tax lien auction. If multiple bidders offer the same lowest interest, then the winner shall be the first to submit the bid.

D. The tax collector shall file in the mortgage records of the parish in which the property is situated a tax lien certificate in favor of the winning bidder or if no bidder, in favor of the political subdivision. The tax collector shall deliver a certified copy of the tax lien certificate to the winning bidder. The tax lien certificate shall be prima facie evidence of the validity of the lien and the assignment to the person named thereon.

E. The amount owed to the tax lien certificate holder for the delinquent obligation shall be secured by a tax lien on the immovable property described in the tax lien certificate. This lien shall have priority over all mortgages, liens, and privileges encumbering the property, but all tax lien certificates issued by the tax collector or other tax collectors shall be ranked equally with each other.

F. The tax lien certificate shall be filed no later than thirty days after the conclusion of the tax lien auction. The recording cost due to the clerk of court shall be included in the opening bid.

§2155. Tax sale lien certificate

A. The tax collector shall authenticate and file in accordance with law, in person or by deputy, in the political subdivision's name, a tax ~~sale~~ lien certificate to ~~purchasers of any property to which tax sale title was sold for taxes~~ the winning bidder, or in the event of no bidder to the political subdivision, in which ~~he~~ the tax collector shall relate in substance a brief history of the proceedings had, ~~shall~~ describe the property, state the amount of the ~~taxes, interest, penalties, and costs and~~ the bid made for the property statutory impositions and costs, the monthly

~~interest rate, the penalty assessed at auction, and, if applicable, the payment made to him in cash, cashier's check, certified check, money order, credit card, or wire transfer, or other payment method, shall sell tax sale title, and shall conclude the sale with the statement that the property shall be redeemable at any time during the applicable redemptive period beginning on the day when the tax sale certificate is filed with the recorder of conveyances in the parish in which the property is located.~~

The tax collector shall deliver a tax lien certificate to the winning bidder, or if no bidder, the political subdivision, and shall conclude the auction with the statement that the statutory impositions, together with interest, penalties, and costs may be paid at any time prior to the expiration of thirty days after service of a petition to enforce the tax lien certificate. The tax sale ~~lien~~ certificate shall contain the full name and address of the tax sale ~~purchaser~~ **lien certificate holder**.

The ~~tax sale~~ certificate shall be sufficient if it is in the following form:

"Tax Sale **Lien** Certificate

[Name of Political Subdivision]

v.

[Name of Tax Debtor]

State of Louisiana

Parish of _____

City of _____

To: _____

~~BE IT KNOWN AND REMEMBERED that,~~ **On this _____ day of 20____**, I, [Name of tax collector], Tax Collector in and for the [Name of political subdivision], in the name of the [name of political subdivision], and by virtue of the authority in me vested by the constitution and laws of the State of Louisiana and in pursuance of the requirements of those laws, having mailed and published the notice required by law and having strictly complied with each and every requirement of the laws relating to delinquent taxes and tax debtors and to seizures, advertisements, and ~~sale of tax sale title to~~ **statutory impositions which did sell by public auction of the tax lien, evidenced by this tax lien certificate, for the property described below.** in full, ~~did in the manner prescribed by law, advertise and list in [name of~~

~~appropriate journal for legal notices] the property to be sold for delinquent property taxes with interest and costs for the year(s) of _____ in the [place of sale] on [dates of publication], beginning at ten o'clock A.M., giving notice in the issues of the newspaper and in said list as advertised the following described immovable property appearing in the name of _____~~

To-wit:

Ward _____	Section No. _____	Taxes \$ _____
Assessment No. _____		Interest _____
		Penalties _____
		Costs _____
		Total _____

Property description: _____

~~And on said [date], after beginning but not completing said list, I continued the same within legal hours each succeeding legal day offering tax sale title to said property for sale at public auction in the manner required by said laws and the whole or the undivided interest of the tax debtor therein being the smallest amount of said property that any bidder would buy and pay the taxes and costs, and [Name **and address** of Purchaser] being the **winning** bidder, and having complied with the terms of sale, **the auction, is issued a tax lien certificate for the property, which shall be prima facie evidence of the validity of the lien, and the assignment to [Name of Purchaser]. This tax lien certificate entitles him or his successors or assigns to be paid the termination price. He or his successors or assigns shall also be entitled to amounts paid by the certificate purchaser subsequent to the auction as provided by law.** became the purchaser of tax sale title to the whole of the property or the undivided interest of the tax debtor therein.~~

NOW, THEREFORE, all the formalities of the law having been complied with, I [Name of Tax Collector], Tax Collector for said [Name of Political Subdivision], by virtue of the authority in me vested by the laws of the State of Louisiana do by these presents ~~sell~~ **issue** and transfer unto [Name and Address of Purchaser], tax sale title **this tax lien certificate** to **the above-described** property or the undivided interest of the tax debtor therein last above described with all the

improvements thereon. ~~The tax debtor or any person interested personally or as heir, legatee, creditor, or otherwise, shall have the right to redeem the property for the period of three years [or other redemptive period] from the date of filing of this tax sale certificate. The redemption may take place by paying the price given including costs and five percent penalty thereon with interest at the rate of one percent per month until the redemption.~~ **Any person may cause the tax lien certificate to be terminated by paying the termination price.**

IN TESTIMONY WHEREOF, I have hereunto signed my name officially at _____, Parish of _____, in the presence of the two undersigned competent witnesses, who also signed on this _____ day of _____, 2_____.

Witnesses:

Printed Name: [Name of Tax Collector]

_____ [Name of Political Subdivision]

Printed Name:

By: _____

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

C. ~~The tax sale certificate contemplated by this Section is a tax deed for purposes of Article VII, Section 25 of the Louisiana Constitution.~~ **The lien and privilege evidenced by the tax lien certificate shall prescribe seven years from the date the tax lien certificate is recorded in the mortgage records of the parish in which the property is located. Upon expiration of this time period, the recorder of mortgages shall cancel the inscription of the tax lien certificate from the records upon request of an interested party. No action to collect the delinquent obligation or enforce the lien and privilege may be instituted more than seven years after the recordation of the tax lien certificate. This period**

shall be preemptive. An action instituted after the expiration of the preemptive period may be dismissed on the court's own action.

§2156. Post-sale **tax lien auction** notice

A. ~~Within the applicable redemptive period, the tax sale purchaser may send a written notice to any or all tax sale parties notifying the parties of the sale. The notice shall provide full and accurate information necessary to contact the tax sale purchaser, including the name, physical address, and telephone number of the purchaser. It shall be accompanied by a copy of the tax sale certificate received by the tax sale purchaser under the provisions of this Part and copies of the documents that the purchaser received with that sale. The notice shall inform the tax sale parties that the failure to redeem the property prior to the expiration of the applicable redemptive period will terminate the right to redeem the property, and the purchaser will have the right to seek confirmation of the tax title and take actual possession of the property. The notice shall be sufficient if it is in the form set forth in Subsection B of this Section.~~ **The tax lien certificate holder shall use reasonable diligence to determine the name and current address of each tax auction party whose interest will be terminated by an action brought pursuant to the provisions of R.S. 47:2266.1.**

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

(b) ~~For each property for which tax sale title was sold at tax sale to a tax sale purchaser, the tax collector shall within ninety days of the expiration of the redemptive period provide written notice to each tax notice party that tax sale title to the property has been sold at tax sale. The notice shall be sent by first class mail. The notice shall be sufficient if it is in the form set forth in Paragraph (2) of this~~

Subsection. No more than three hundred sixty-five days but no fewer than one hundred eighty days before bringing an action pursuant to R.S. 47:2266.1, the certificate holder shall send notice to each tax auction party discovered pursuant to Subsection A of this Section.

~~(2)C.~~ The notice shall specify the property upon which the taxes are delinquent, the amount of taxes due, and the manner in which the property shall be redeemed and required pursuant to Subsection B of this Section shall be sufficient if in the following or a substantially similar form:

"[Date]

[Name Tax Debtor]

RE: Property No. _____
Ward ___ Section No. ___ Assessment No. _____
Subbed. _____ Lot _____

~~Dear Sir/Madam,~~

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

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

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

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

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

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

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

Research indicates that you may have an ownership interest in, or mortgage, lien, privilege, or other interest in the property described above. Sender intends to bring an action to enforce its rights as a certificate holder that may result in the seizure and sale of the property including your interest.

The tax lien certificate was issued to the tax lien certificate holder who by law is entitled to receive payment of the lien on the property. At the expiration of three years from recordation of the tax lien certificate, the tax lien certificate holder may bring an action under ordinary process to recognize the delinquent obligation evidenced by the tax lien. Thereafter, the tax lien certificate holder may seek the seizure and sale of the property described above. The delinquent obligations will include reasonable costs and attorney's fees incurred by the tax lien certificate holder and you will have thirty days to terminate the lien once you are served with the citation and petition in the suit. Thereafter, the tax lien certificate may be terminated only by voluntary action of the tax lien certificate holder or by order of the court.

The tax lien certificate and the lien it secures may be terminated by delivering the applicable amount indicated on the schedule below plus any amounts due to the tax lien certificate holder related to actions taken subsequent to the date of this notice.

[Insert payment schedule for the greater of six months or the remaining period before an action under R.S. 47:2266.1 may be instituted showing the

amount required to be paid to terminate the tax lien certificate through the last day of each month.]

D. Upon issuance of the notices required by this Section, the tax lien certificate holder shall submit an affidavit of costs and fees to the tax collector attesting to the costs incurred including title research fees, postage, and administrative fees, which shall not exceed five hundred dollars.

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

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

~~"[Date]~~

~~[Name of Tax Debtor]~~

~~RE: Property No. _____~~

~~Ward _____ Section No. _____ Assessment No. _____~~

~~Subbed. _____ Lot _____~~

Dear Sir/Madam,

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

~~the property. After the expiration of the redemptive period, your rights to redeem may be limited. Continued possession of the property does not extend the redemptive period.~~

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

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

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

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

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

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

* * *

§2158. Writ of possession **Repairs**

A. ~~When necessary to comply with an order of a political subdivision for the purpose of enforcing property standards, upon the presentation of the order and a certified copy of a tax sale certificate for immovables to a judge of a competent jurisdiction (determined by the value of the immovables described and not the amount of the taxes), the judge shall grant ex parte an order of seizure and possession, commanding the sheriff to seize the property and place the purchaser in actual possession. A writ of possession shall be issued by the clerk, but the purchaser may take actual possession without the order with the consent or acquiescence of the tax debtor or otherwise, provided no force or violence is used.~~ **When authorized by a court of competent jurisdiction, as determined by the value of the immovable property described and not by the value of the delinquent statutory impositions, a tax lien certificate holder may make necessary repairs that are required to comply with a notice or order of a political subdivision charged with enforcement of property standards. The tax lien certificate holder who**

undertakes repairs shall have the rights and duties of a manager pursuant to Civil Code Arts. 2292 through 2297.

B. The purchaser tax lien certificate holder shall have a privilege on the immovable property for the costs of complying with the order of the political subdivision. To preserve this privilege, the purchaser tax lien certificate holder shall file ~~the writ of possession with the recorder of mortgages~~ in the mortgage records of the parish in which the property is located ~~within fifteen days after its issuance. The effect of recordation shall cease one year after the date of filing the writ of possession, unless a statement of privilege referencing the writ and detailing the costs is filed with the recorder of mortgages before the expiration of one year from the date of filing the writ. In this case, the effect of recordation shall cease one year after the date of filing the statement of privilege, unless a suit to enforce the privilege and a notice of lis pendens is filed with the recorder of mortgages prior to the cessation of the effects of recordation.~~ expenses incurred in complying with the notice or order not later than fifteen days after satisfaction of the requirements of the order. The tax lien certificate holder shall send a copy of the statement of privilege to the debtor. The privilege shall terminate five years after the recordation of the statement of privilege.

C. The expenses incurred in complying with the order and recording the privilege shall be recoverable by the certificate holder only if the tax lien certificate holder satisfies the requirements of Subsection B of this Section.

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

§2158.1. Prohibition of certain actions; exceptions

A. A tax debtor who is the owner of and who is residing in the ~~tax sale~~ property shall not be subject to any eviction proceeding or to a writ of possession pursuant to ~~R.S. 47:2158~~ during the redemptive period prior to the conclusion of a sale pursuant to a writ of fieri facias following the conclusion of an action instituted pursuant to R.S. 47:2266.1.

B. The acquiring person shall not be entitled to or charge any rental or lease payments to the owner or occupants and shall not place any constructions on or make any improvements to the ~~tax sale property during the redemptive period~~ **immovable property subject to the tax sale, tax auction, or tax lien certificate, until the acquiring person has been granted the right to possess the property under the law in effect at the time the acquiring person obtained its interest in the immovable property.** An acquiring person who violates the provisions of this Section shall be subject to a penalty of five percent of the price paid by the acquiring person for tax title and five percent of any amounts paid by the tax debtor who is the owner of and who is residing in the ~~tax sale~~ property for rental or lease payments. The penalty shall accrue from the time the acquiring person took possession of the property until the time the property is redeemed. ~~Furthermore, nothing~~ **Nothing** in this Section shall be construed to limit the rights of a tax debtor who is the owner of and who is residing in the ~~tax sale~~ property to recover rental or lease payments paid to an acquiring person in violation of the provisions of this Section.

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

§2159. Request for notice

Any person may request that all notices that are sent to a tax debtor also be sent to the requesting person by sending a written notice to the appropriate tax collector listing the name of the tax debtor, a legal description of the property, and the address to which the notice is to be sent. The person requesting notice shall also pay a reasonable sum not to exceed twenty dollars to the tax collector to defray the cost of providing the notice. A mortgage holder who has requested notice and paid the fee shall receive notices until such time that the tax collector receives notice of the cancellation of the mortgage inscription. **For any other person, this request shall be valid for the current tax year only. Upon request, the tax collector shall inform the tax lien certificate holder of any person or entity requesting notice in accordance with the provisions of this Section.**

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

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

§2160.1. Subsequent statutory impositions

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

B.(1) If the statutory impositions remain unpaid by the tax debtor by the date on which the statutory impositions become delinquent, the tax lien certificate holder may pay the statutory impositions. Upon request, the tax collector shall provide a copy of the tax bill to the tax lien certificate holder unless the tax amount due is available online.

(2) A tax lien certificate holder who pays statutory impositions on behalf of a tax debtor pursuant to this Subsection shall be entitled to collect interest on the amount paid at the rate of one percent per month on a non-compounding basis in accordance with the provisions of R.S. 47:2127.

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

* * *

§2162. Purchase by tax collectors and assessors at tax ~~sale~~ **lien auction** forbidden

The tax collector or tax assessor for the political subdivision, or any other person acting on behalf of the political subdivision whose duties are to assess or collect ad valorem taxes for the political subdivision, shall not buy, either directly or indirectly, any ~~property or tax sale title sold or offered for sale for ad valorem taxes imposed by that political subdivision~~ **delinquent obligation**. The ~~sale~~ **tax lien auction** shall be subject to an action for nullity except that the violation of this Section shall not be a cause for annulling the ~~sale~~ **tax lien auction** if the property or ~~tax sale title~~ **lien certificate** has been sold by the violator, his successor, or assigns

to a person who purchased the property in good faith by onerous title. In addition to any other penalties provided by law for violation of this Section, the violator shall **forfeit the price paid at the tax lien auction in favor of the tax debtor and shall** disgorge any profits he has made, either directly or indirectly, to the tax debtor.

§2163. Purchase by co-owners

An owner or co-owner may pay the statutory impositions plus interest and costs due at the time of the tax sale **lien auction**. The purchase of ~~tax sale title to~~ property at a tax sale **lien** by an owner or ~~co-owner of~~ **other person holding an interest in** the property, **other than a tax lien certificate holder**, shall be deemed a redemption **payment to the tax collector of the delinquent obligation. A tax lien certificate issued in the name of the owner or a person holding an interest in the property, other than a tax lien certificate holder, shall not constitute a lien and privilege on the property.**

§2164. Tax lien certificates assignable; recordation

A tax lien certificate may be assigned by the tax lien certificate holder to any person not prohibited from purchasing the delinquent statutory impositions under R.S. 47:2162. The assignment of a certificate issued to a political subdivision for less than the full amount of the delinquent obligation shall not be considered a donation of public property. Each assignment of a tax lien certificate shall be filed with the recorder of mortgages and notice delivered to the tax collector.

* * *

§2201. Ordinance; sale or donation of adjudicated property **or certain tax lien certificates; conversion of adjudicated property to tax lien certificates**

A. A political subdivision may adopt ordinances regarding the public sale or donation of adjudicated property **and the assignment of tax lien certificates issued to the political subdivision** that complies with R.S. 47:2202, 2203, and 2206. A public sale or donation of adjudicated property **or an assignment of a tax lien certificate issued to** by a political subdivision may be made by sale or donation of

an individual tax parcel or of an individual tax lien certificate, or by sale or donation of multiple tax parcels or of multiple tax lien certificates as a whole.

B. A political subdivision may adopt ordinances which convert title to adjudicated property held by the political subdivision to a tax lien certificate issued to the political subdivision. The political subdivision shall file a tax lien certificate with the recorder of mortgages for the parish in which the property is located and all time periods related to the enforcement of the tax lien certificate and shall run from the date of its recordation regardless of the date on which the property was adjudicated to the political subdivision.

§2202. Minimum bid prices; sale of adjudicated property; **sale of tax lien certificate issued to the political subdivision**

A. **(1)** The governing authority of each political subdivision may elect to set a dollar amount as a minimum bid for the public sale of adjudicated property, which shall be at least the total amount of statutory impositions, governmental liens, and costs of sale.

(2) The governing authority of each political subdivision may elect ~~also~~ to require an appraisal of adjudicated property to be sold at public sale. When the political subdivision elects to use the appraised value to establish a bidding floor instead of setting a dollar amount minimum bid as allowed by this Section, the political subdivision shall appoint a licensed appraiser to appraise and value the property. The minimum bid at the first public sale shall be at least two-thirds of the appraised value of the property. If the property fails to sell at the first public sale, the minimum bid at the second sale shall be one-third the appraised value of the property.

(3) ~~Alternatively, the~~ **The** governing authority of each political subdivision may elect to sell the adjudicated property at public sale to the highest bidder without setting a minimum bid or requiring an appraisal.

(4) The governing authority of each political subdivision may elect to set a minimum bid for the assignment of tax lien certificates issued to the political subdivision to be sold at a public sale.

* * *

§2203. Pre-bidding procedures; sale of adjudicated property **and certain tax lien certificates**

A. Initiation by political subdivisions. A political subdivision may provide by ordinance for the sale of adjudicated property **or assignment of tax lien certificates issued to a political subdivision** at a public sale and may include the date for the sale in the ordinance. However, the date of the sale may be provided by a subsequent ordinance, or the date may be set administratively by the political subdivision.

B. Initiation by persons. (1) Whenever any person desires to initiate the public sale of adjudicated property **or assignment of tax lien certificates issued to a political subdivision** and the political subdivision desires to sell, the person shall deposit an amount determined by the political subdivision to be sufficient to cover the expenses of the sale, including advertising, appraisals, and other costs associated with the sale.

(2) Should the depositor at the sale fail to be the highest bidder, the money deposited shall be returned to him. However, if no one at the sale bids up to the minimum price provided in this Subpart, then the money shall be retained to pay the expenses of the sale, but any money remaining after the expenses are paid shall be returned to the depositor.

C. Advertisement. A public sale shall be advertised twice in the official journal for the political subdivision, once at least thirty days prior to the date of the public sale, and once no more than seven days prior to the date of the public sale. The advertisement shall provide for the minimum bid, the latest date written bids will be accepted, the time and date of in-person bidding, and any other terms of sale. However, if no minimum bid is set by the governing authority of the political subdivision on the adjudicated property **or assignment of a tax lien certificate issued to a political subdivision** to be sold at the public sale, the advertisement shall include a statement that no minimum bid is set and that the property shall be sold to the highest bidder.

§2204. Additional terms of ordinance; sale of adjudicated property

The ordinance allowing for the public sale of adjudicated property or assignment of a tax lien certificate issued by a political subdivision may provide that the public sale may be subject to terms and conditions imposed by the political subdivision in the ordinance. The political subdivision may also authorize the sale of adjudicated property or assignment of a tax lien certificate issued by a political subdivision at public sale at a price determined by the highest bidder without setting a minimum bid or requiring an appraisal. An ordinance may provide that a subsequent ordinance is required to approve the sale.

* * *

§2206. Notice; sale or donation of adjudicated property

* * *

D. The notice requirements of this Section shall not apply to the assignment of a tax lien certificate issued to the political subdivision.

* * *

§2207.1. Assignment of tax lien certificate; authentication

Upon receipt of the price for the assignment of the tax lien certificate and the satisfaction of any terms or conditions required in the ordinance authorizing the assignment, the political subdivision shall authenticate the assignment of the tax lien certificate and file the assignment of the tax lien certificate with the recorder of mortgages of the parish in which the property is located.

* * *

§2211. Disposition of proceeds of sale of adjudicated property

~~Except as otherwise agreed by the holders of the statutory impositions and governmental liens, all proceeds from the sale of adjudicated property after deduction of the costs of the sale shall be paid pro rata to those holders, and any amount in excess of the costs, statutory impositions, and governmental liens shall be paid to the selling political subdivision.~~ **The proceeds of the sale of adjudicated property under prior law exceeding the statutory impositions, other governmental liens, costs of the sale and other costs incurred by the political subdivision in holding and maintaining the property shall be held by the political subdivision for the benefit of persons holding an interest in the**

property for a period of one year from the date that notice is sent as provided by this Section. No later than thirty days after the date of the sale, the political subdivision shall notify each tax lien party of the funds being held for the benefit of persons holding an interest in the property. Any person holding an interest in the property may submit an application to receive that person's portion of the proceeds by submitting an affidavit to the political subdivision asserting the facts necessary to prove their interest in the property and the proportion of the proceeds to which they are entitled. If no application to receive the excess bid is received timely, the excess bid shall revert to the selling political subdivision.

* * *

PART V. REDEMPTIONS TERMINATION OF LIEN

SUBPART A. GENERAL PROVISIONS

§2241. Redemptive Termination period preemptive

All redemptive termination periods provided in the ~~Louisiana~~ Constitution of Louisiana shall be preemptive.

§2241.1. Redemptions made prior to January 1, 2025

Redemptions for tax sales or tax certificates prior to January 1, 2025, shall be made in accordance with the law in effect at the time of the sale. For properties adjudicated to the state for tax years 1880 through 1973, redemptions shall be made through the register of the state land office.

§2242. Person entitled to ~~redeem~~ terminate

Any person may ~~redeem~~ cause a tax sale title to property, but the redemption shall be in the name of the tax debtor lien certificate to be terminated. Except as necessary to allow the termination price to be considered a debt of the bankruptcy estate, neither a tax lien certificate holder nor a person causing a tax lien certificate to be terminated shall qualify as a creditor in the tax debtor's succession or business reorganization, liquidation, or receivership.

§2243. ~~Redemption~~ Termination payments

~~Redemptions shall be made through the tax collector of the appropriate political subdivision, or in the case of properties adjudicated to the state for tax years~~

~~1880 through 1973, redemptions shall be made through the register of the state land office. Payment shall include all statutory impositions accruing before the date of payment with five percent penalty and simple interest accruing at one percent per month, as well as all other sums required to be paid pursuant to this Subpart. The tax collector shall promptly remit the redemption payment to the tax sale purchaser; the register shall promptly deposit the redemption payment in the state treasury.~~

A. If no action has been brought pursuant to R.S. 47:2266.1, the following rules shall apply:

(1) Any person may cause a tax lien certificate to be terminated by paying the termination price to the tax collector of the appropriate political subdivision.

(2) The tax collector shall remit the termination price to the certificate holder no later than thirty days after receipt of the termination price.

(B)(1) The termination price shall include all of the following:

(a) The statutory impositions together with interest at a rate of one percent (1%) per month from the delinquency date to the date of the tax lien auction.

(b) A penalty at the rate of five percent (5%) calculated on the statutory impositions.

(c) The costs related to the auction and required notices incurred by the tax collector.

(d) The cost of preparing and recording the tax lien certificate.

(e) The cost of preparing and recording the termination certificate.

(f) Interest calculated on the amount paid at the tax lien auction at the rate established at auction.

(g) The costs incurred by the tax lien certificate holder related to post-auction notices in an amount not to exceed five hundred dollars provided that an affidavit was submitted to the tax collector in accordance with R.S. 47:2156 prior to the termination payment being made.

(2) If the certificate holder has paid subsequent statutory impositions for the subject property, the termination price shall also include the amount of the

subsequent statutory impositions, together with any applicable interest and costs that may have accrued pursuant to this Part.

(3)(a) If the certificate holder has caused any tax lien certificates outstanding on the subject property to be terminated and such terminated tax lien certificate would not be preempted pursuant to R.S. 47:2267, the amount of such termination payments shall be included in the termination price, together with interest on the amount of the termination payments at the rate stated in the certificate calculated on a non-compounding basis.

(b) A certificate holder who terminates a tax lien certificate in accordance with Subparagraph (a) of this Paragraph shall notify the tax collector at the time of the termination of his status as the certificate holder. Interest shall not accrue pursuant to Subparagraph (a) of this Paragraph if the certificate holder fails to satisfy the requirements of this Subparagraph.

(4)(a) The tax collector shall not refuse to accept payment of the termination price due for an outstanding tax lien on the basis that one or more additional tax lien certificates or unsold statutory impositions remain outstanding with respect to the subject property.

(b) If there are multiple tax lien certificates outstanding with respect to the subject property and the amount paid to terminate is less than the amount necessary to terminate all terminable tax lien certificates outstanding, the tax collector shall apply the amount paid as directed by the payor, or if not directed by the payor, to the oldest terminable tax lien certificate outstanding.

(C) If an action has been brought pursuant to R.S. 47:2266.1, termination shall be made in accordance with the provisions of that Section.

§2244. Additional payments to political subdivision

~~Payment also~~ The termination payment shall include the actual costs incurred by the political subdivision for preparation ~~and filing of redemption certificates, the cost of mail, notice, publication of notice, personal service of notice, appraisal, and costs associated with the determination of tax sale parties and their notification~~ of the tax lien certificate, provision of the notice of the auction, provision of any post-auction notice, and recording costs. However, the actual

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

§2245. Redemption **Termination of tax lien** certificate

Upon payment of ~~the redemption costs~~ **all amounts due pursuant to R.S. 47:2243 and 2244,** the tax collector shall issue a ~~redemption~~ **termination** certificate in the name of the tax debtor and file the ~~redemption~~ **termination of the tax lien** certificate in the appropriate conveyance **mortgage** records. ~~When a redemption certificate is issued by the register of the state land office pursuant to this Subpart, the person redeeming the property shall file the redemption certificate in the appropriate conveyance records of the parish wherein the property is located.~~ **Upon receipt of the termination of the tax lien certificate, the recorder of mortgages shall mark the tax lien certificate or tax lien certificates cancelled.** The ~~redemption~~ **termination of a tax lien** certificate shall be sufficient if it is in the following form:

"CERTIFICATE OF REDEMPTION **TERMINATION**

STATE OF LOUISIANA

PARISH OF _____

CITY OF _____

~~Having this day received from _____ the sum of _____ Dollars (\$ _____), being the full amount of taxes, costs, penalties, and interest, plus any subsequently paid taxes, accruing from that certain tax sale on the _____ day of _____, _____, for the delinquent [name of political subdivision] taxes for the year _____, assessed to _____ covering tax sale title to that certain immovable property located in the parish described as which property was adjudicated at said tax sale to _____.~~

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

~~_____ DONE AND SIGNED at my office in _____, Louisiana this _____ day of _____, _____.~~

On this day, the undersigned received from _____ the full amount due under that certain tax lien certificate(s) related to delinquent statutory impositions to [name of political subdivision] for years _____ affecting the property described on Exhibit A, attached hereto and incorporated herein by reference.

NOW THEREFORE, I, under the authority conferred on me by R.S. 47:2245, hereby terminate each tax lien certificate hereinafter listed and direct and request the Clerk of Court and the Recorder of Mortgages for the Parish of _____ to cancel the following inscriptions:

Recorded in Mortgage Book _____, Page _____, Instrument No. _____, Registry No. _____.

Recorded in Mortgage Book _____, Page _____, Instrument No. _____, Registry No. _____.

Recorded in Mortgage Book _____, Page _____, Instrument No. _____, Registry No. _____.

Recorded in Mortgage Book _____, Page _____, Instrument No. _____, Registry No. _____.

DONE AND SIGNED at my office in _____, Louisiana this _____ day of _____, _____. ATTEST:

Printed Name: _____ [Name of tax collector] and Ex Officio Tax Collector

Printed Name: _____ "

SUBPART B. ~~ADJUDICATED PROPERTY~~ PROPERTY RECEIVING NO BID

§2246. Statutory right to redeem adjudicated property Right to purchase a tax lien certificate issued to the political subdivision

A. For property adjudicated to a political subdivision, after the expiration of the applicable redemptive period, any person may redeem tax sale title to property in the name of the tax debtor until any of the following shall occur:

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

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

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

~~B. For property adjudicated to the state for nonpayment of taxes for years 1880 through 1973, any person may redeem said property in the name of the tax debtor, subject to any encumbrances placed thereon by the state, until such time as the state sells or transfers the property.~~ **For property receiving no bid, any person may purchase a tax lien certificate issued in the name of the political subdivision from the political subdivision and on the terms and conditions established by the political subdivision, and file an action as a certificate holder pursuant to R.S. 47:2266.1.**

§2247. Redemption of adjudicated property **Termination of tax lien certificate issued to political subdivisions**; additional payments

~~A. The person redeeming property adjudicated~~ **terminating a tax lien certificate issued** to a political subdivision shall pay also the **termination price and** actual costs incurred by the political subdivision ~~and any acquiring person~~ for the costs of all certified mail **or commercial carrier**, ~~notice~~, publication of notice, or personal services of notices in complying with the applicable provisions of law, including, without limitation, determination of tax sale **lien auction** parties and the notification of such persons of the ~~sale or donation~~ **subsequent transaction** as allowed by law.

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

PART VI. PROCEDURES TO ~~QUIET TAX TITLE~~ **ENFORCE TAX LIEN**

CERTIFICATE

SUBPART A. PROCEEDING TO QUIET TITLE

* * *

§2266.1. Procedure to recognize amounts due under tax lien certificate

A.(1) Upon the expiration of the later of three years from recordation of the tax lien certificate or one hundred eighty days after providing the notices required by R.S. 47:2156, a certificate holder may, by verified petition, institute in a court of competent jurisdiction, as determined by the value of the immovable property described and not by the value of the delinquent obligation, an ordinary proceeding against each owner of the property seeking recognition of the amounts due to the certificate holder and the lien and privilege evidenced by the tax lien certificate.

(2) Upon request of the certificate holder, the tax collector shall provide the certificate holder with a statement certifying the amount of the termination price as of the date in the statement. A copy of this certification shall be attached to the petition.

(3) At the time of filing, the petitioner shall send a copy of the petition to the tax collector and file a notice of pendency of action with the recorder of mortgages of the parish in which the property is located. The notice of pendency of action shall preserve the effect of the certificate as a tax lien on the property described therein during the pendency of the action, notwithstanding R.S. 47:2267.

(4) Citation and service shall be made on a defendant in accordance with the Code of Civil Procedure unless a written waiver has been filed.

(5) The petition shall include each of the following allegations:

(a) Petitioner is a certificate holder of a tax lien recorded in the mortgage records of this parish.

(b) At least three years have passed since the recordation of the tax lien certificate.

(c) At least one hundred eighty days have passed since the transmission of notices as required by R.S. 47:2156.

(d) The attached tax lien certificate was issued for the collection of delinquent statutory impositions on the property described.

(e) The complete legal description of the immovable property subject to the tax lien certificate.

(f) The amount of the obligation secured by the lien as evidenced by the statement of tax collector and the affidavit of costs incurred executed by the certificate holder.

(g) The petitioner is entitled to recover court costs and reasonable attorney's fees incurred in prosecution of the action.

B. This action shall be brought in the parish in which the property is located unless it lies in two or more parishes, in which case the action may be brought in any such parish.

C.(1) The court may appoint an attorney at law to represent a defendant pursuant to Code of Civil Procedure Article 5091. The attorney shall receive a reasonable fee for his services, to be fixed by the court and be taxed as costs. The costs for filing, service of process, and fees and costs of the court-appointed attorney shall be added to the termination price.

(2)(a) Once an action has been brought pursuant to this Section, any person may, within thirty days of service of the petition upon all parties cause the tax lien certificate to be terminated by delivering the termination price secured by the lien and privilege as set forth in the petition and evidenced by the statement of the tax collector and the affidavit of costs incurred. The tax lien certificate holder shall notify the tax collector in writing of the date on which service is effectuated upon all parties. The tax collector shall not accept any termination payments subsequent to thirty days after service of all parties.

(b) Commencing on the thirty-first day after service of the petition described in this Section is made on all parties, any person holding an interest in the property which may be terminated by the enforcement of the lien and privilege evidenced by the tax lien certificate may terminate the tax lien by filing a contradictory motion for the court to set the termination price and direct the clerk of court to terminate the tax lien certificate, upon deposit of the termination price in the registry of the court or delivery of the termination price

to the certificate holder. The court shall fix the amount of the termination price within thirty days of filing of the motion.

(3) Any penalty that has become final pursuant to R.S. 47:2158.1 or 2231.1 that remains unpaid at the time an action pursuant to this Section is filed may be enforced by subtracting the amount of the penalty from the termination price due.

D. A judgment rendered in favor of the plaintiff shall be in rem only. The judicial mortgage created by the recordation of the judgment shall affect only the property described in the petition and shall prime all other liens, privileges, mortgages, and other encumbrances of any nature whatsoever regardless of when recorded.

§2267. Procedure to enforce lien and privilege; proceeds of judicial sale

A. A judgment in favor of the tax lien certificate holder in an action brought pursuant to R.S. 47:2266.1 may be enforced by a writ of fieri facias directing the seizure and sale of the property described in the judgment pursuant to Code of Civil Procedure Article 2291 et seq. The procedure for enforcement of a judgment pursuant to a writ of fieri facias pursuant to those articles shall apply to the procedure to enforce the lien evidenced by a tax lien certificate.

B. The winning bidder shall deliver the price of the judicial sale to the sheriff. After deducting the costs of the sale and any commission due, the sheriff shall distribute the proceeds in the following order:

(1) To the plaintiff certificate holder for the payment of the judgment and reasonable costs and attorney fees incurred in relation to the judicial sale.

(2) To the holders of tax lien certificates that have not preempted for the termination price.

(3) To holders of recorded mortgages, liens, and privileges to satisfy each claim.

(4) To each owner in accordance with their interest.

C. Distribution of the judgment amount to the plaintiff tax lien certificate holder shall be made immediately following the sale, regardless of

any dispute that arises between other parties over allocation of the surplus sale proceeds. Disputes over the surplus proceeds shall not delay the issuance of the sheriff's deed to the winning bidder.

D. If any of the proceeds are not able to be delivered, they shall be deposited in the registry of the court in which the original action was brought. The cost of causing the deposit shall be deducted from the funds being deposited. If the surplus proceeds are not claimed within one year they shall be subject to the Uniform Unclaimed Property Act of 1997, R.S. 9:151 et seq.

§2268. Purchase by a person holding an interest in the property.

If a person holding an interest in the property other than a certificate holder, tax sale purchaser, or tax certificate purchaser is the winning bidder at the judicial sale, then only the amount necessary to satisfy the costs of sale, the commission and the amounts due to the plaintiff certificate holder need be delivered to the sheriff and the effect of the judicial sale shall be the same as if the tax lien certificate was terminated immediately prior to the rendering of the judgment being enforced.

§2269. Effect of judicial sale

The judicial sale shall terminate all interests in the immovable property except the following, if filed prior to the tax lien certificate:

(1) Building restrictions, condominium declarations, or other common ownership interest regimes.

(2) Dedications in favor of political subdivisions, the public, or public utilities.

(3) Immobilizations of manufactured homes.

(4) Integrated coastal protection as defined in R.S. 49:214.2 or a project listed in the comprehensive master coastal protection plan as defined in R.S. 49:214.2.

(5) Levee or drainage projects by the departments, agencies, boards, or commissions of the state of Louisiana and their political subdivisions, including but not limited to a levee district or levee and drainage district as identified in

Chapter 4 of Title 38 of the Louisiana Revised Statutes of 1950, parishes or municipalities, and the United States.

(6) Mineral rights.

(7) Pipeline servitudes.

(8) Predial servitudes.

Section 2. R.S. 47:2121, 2123, 2128, 2131, 2152, 2157, 2161, 2196, 2197, 2266, and 2271 through 2280 are hereby repealed in their entirety.

Section 3. The Louisiana State Law Institute is hereby authorized and directed to review all statutes modified or repealed by this Act and make any necessary technical changes. The Institute shall make recommendation as it deems necessary to clarify, modify, or eliminate antiquated provisions of law consistent with the provisions of this Act and to submit its recommendations to the legislature on or before January 1, 2025.

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

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

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

DIGEST

SB Original 2024 Regular Session

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 "adjudicated property", "duly notified", "governmental lien", "redemption nullity", "send", "tax sale party", "tax sale property", "tax sale purchaser" and "tax sale title".

Proposed law repeals these definitions from present law.

Proposed law defines "delinquent 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 "tax auction party" as the tax notice party, the owner of the property as shown in the conveyance records, and any other person holding an interest in the property.

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.

Proposed law defines "termination price" as the amount calculated pursuant to R.S. 47:2243 that is required to be paid in order to terminate a tax lien certificate.

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 a 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 the 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 the tax sale title to the 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 databases 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 and the effect of the adjudication of the property.

Proposed law repeals present law.

Proposed law provides that a delinquent obligation and the lien and privilege evidenced by the tax lien certificate prescribes seven years after recordation unless an action to enforce the tax lien is filed. Provides that if no action filed within seven years, recorder of mortgages shall cancel the inscription upon request of an interested party. Upon expiration of this time period, the recorder of mortgages shall cancel the inscription of the tax lien certificate from the records upon request of an interested party. No action to collect the delinquent obligation or enforce the lien and privilege may be instituted more than seven years after the recordation of the tax lien certificate. This period shall be preemptive.

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 at least 180 days prior to filing an action to enforce the tax lien, the 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.

Proposed law provides for a procedure to recognize the amount due under a tax lien certificate.

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

Proposed law provides that if a person holding an interest in the property other than a certificate holder, tax sale purchaser, or tax certificate purchaser is the winning bidder at the judicial sale, then only the amount necessary to satisfy the costs of sale, the commission and the amounts due to the plaintiff certificate holder need be delivered to the sheriff and the effect of the judicial sale shall be the same as if the tax lien certificate was terminated immediately prior to the rendering of the judgment being enforced.

Proposed law provides that a judicial sale terminates all interests in the immovable property filed prior to the filing of the tax lien certificate except the following:

- (1) Building restrictions, condominium declarations, or other common ownership interest regimes.

- (2) Dedications in favor of political subdivisions, the public, or public utilities.
- (3) Immobilizations of manufactured homes.
- (4) Integrated coastal protection as defined in R.S. 49:214.2 or a project listed in the comprehensive master coastal protection plan as defined in R.S. 49:214.2.
- (5) Levee or drainage projects by the departments, agencies, boards, or commissions of the state of Louisiana and their political subdivisions.
- (6) Mineral rights.
- (7) Pipeline servitudes.
- (8) Predial servitudes.

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, 2058, 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, 2132-2137, 2151, 2153-2156, 2158-2160, 2162, 2163, 2201, 2202(A), 2203, 2204, 2211, 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 headings of Part VI and Subpart A of Chapter 5 of Subtitle III of Title 47 of the Louisiana Revised Statutes of 1950; adds R.S. 47:2127.1, 2140, 2151.1, 2160.1, 2164, 2206(D), 2207.1, 2241.1, 2266.1, 2267, 2268, and 2269; repeals R.S. 47:2121, 2123, 2128, 2131, 2152, 2157, 2161, 2196, 2197, 2266, and 2271-2280)