

SENATE BILL NO. 505 (Substitute of Senate Bill No. 393 by Senator Miller)

BY SENATOR MILLER

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AN ACT

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, 2206, the heading of 2207, 2208, 2209, 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, and 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, 2153.1, 2160.1, 2164, 2207.1, 2241.1, 2266.1, 2267, and 2268 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.

1 Be it enacted by the Legislature of Louisiana:

2 Section 1. 47:1993, 2058, the headings of Chapter 5 and Part I of Subtitle III of Title
3 47 of the Louisiana Revised Statutes of 1950, R.S. 47:2122, 2124, 2126, 2127, 2130, 2132
4 through 2137, 2151, 2153 through 2156, 2158 through 2160, 2162, 2163, 2201, 2202(A),
5 2203, 2204, 2206, the heading of 2207, 2208, 2209, 2211, Part V of Chapter 5 of Subtitle
6 III of Title 47 of the Louisiana Revised Statutes of 1950, comprised of R.S. 47:2241 through
7 2247, the headings of Part VI and Subpart A of Chapter 5 of Subtitle III of Title 47 of the
8 Louisiana Revised Statutes of 1950, are hereby amended and reenacted and R.S. 47:2127.1,
9 2140, 2151.1, 2153.1, 2160.1, 2164, 2207.1, 2241.1, 2266.1, 2267, and 2268 are hereby
10 enacted to read as follows:

11 §1993. Preparation and filing of rolls by assessor

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

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

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

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

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

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

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

30 D.(+) Each tax assessor shall complete and ~~file~~ deliver the tax roll of his

1 parish on or before the fifteenth day of November in each calendar year. ~~The officer~~
 2 ~~having custody of the assessor's salary and expense fund shall withhold from the~~
 3 ~~assessor's salary five dollars for each day of delay in the filing of the roll after such~~
 4 ~~date.~~

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

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

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

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

27 G. From the day the **tax** roll is ~~filed in the recorder's office~~ **delivered to the**
 28 **recorder of mortgages,** it shall act as a lien **and privilege** upon each ~~specific piece~~
 29 ~~of real estate~~ **property** thereon assessed, ~~which shall be subject to a legal mortgage~~
 30 ~~after the thirty-first day of December of the current year for the payment of the tax~~

1 due on it, but not for any other tax, which mortgage lien or privilege shall prime and
 2 outrank all other mortgages, privileges, liens, security interests, encumbrances or
 3 preferences, except tax rolls of previous years and tax lien certificates, which shall
 4 rank in pari passu with the tax roll and each other.

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

12 * * *

13 §2058. Records.

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

28 The tax collector shall ~~be furnished by the auditor with a blank cash book,~~
 29 ~~numbered from page to page, a duplicate whereof the auditor shall transmit to the~~
 30 ~~treasurer of each parish. The pages of this book shall be ruled and divided into~~

1 columns, in such form as the auditor may direct, so that the tax collector may enter
2 therein **maintain a record containing:**

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

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

1 the parish treasurer shall be punished as directed by the criminal laws of this state in
2 other cases of false swearing.

3 * * *

4 CHAPTER 5. PAYMENT AND COLLECTION PROCEDURE;
5 PROPERTY TAX LIEN AUCTIONS SALES; ADJUDICATED PROPERTY

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

7 * * *

8 §2122. Definitions

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

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

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

14 (b) A political subdivision or any other person seeking to acquire or acquiring
15 ownership of adjudicated property.

16 (c) A person acquiring tax sale title to a tax sale property at a tax sale
17 conducted after January 1, 2009, but before January 1, 2026.

18 (d) A person acquiring the delinquent obligation at a tax auction after
19 January 1, 2026.

20 (2) "Adjudicated property" means property of which tax sale title is acquired
21 by a political subdivision pursuant to R.S. 47:2196 prior to January 1, 2026.

22 (3) "Authenticate" means either of the following:

23 (a) To sign.

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

27 (4) "Commission" means the Louisiana Tax Commission.

28 (4) ~~"Duly notified" means, with respect to a particular person, that an effort~~
29 ~~meeting the requirements of due process of law has been made to identify and to~~
30 ~~provide that person with a notice that meets the requirements of R.S. 47:2156, 2157,~~

1 ~~2206, 2236, or 2275, or with service of a petition and citation in accordance with~~
 2 ~~R.S. 47:2266, regardless of any of the following:~~

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

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

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

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

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

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

16 ~~(6)~~**(7)** "Ordinance" means:

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

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

22 ~~(7)~~**(8)** "Owner" means a person who holds an ownership **or usufruct** interest
 23 that has ~~not been terminated pursuant to R.S. 47:2121(C)~~ **in the property at issue**
 24 **as shown in the conveyance and mortgage records of the appropriate parish.**

25 ~~(8)~~**(9)** "Payment nullity" means a nullity arising from payment of taxes prior
 26 to a tax ~~sale~~ **lien auction**, including payment based on dual assessment.

27 ~~(9)~~**10** "Political subdivision" means any of the following to the extent it has
 28 the power to levy ~~ad valorem taxes~~ **statutory impositions** and conduct tax ~~sales~~ **lien**
 29 **auctions** for failure to pay ~~ad valorem taxes~~ **statutory impositions**:

30 (a) The state.

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

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

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

8 (11) "Redemptive period" means the period in which a person may redeem
9 property as ~~provided in the Louisiana Constitution~~ **as provided in the law prior to**
10 **January 1, 2025**.

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

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

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

18 ~~(13)~~**(12)** "Signed" includes using any symbol executed or adopted with
19 present intention to adopt or accept a writing in tangible form.

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

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

1 appropriate parish.

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

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

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

10 ~~(16)~~(18) "Tax notice party" means, ~~as of the date of determination,~~ the each
11 tax debtor and any person requesting notice pursuant to R.S. 47:2159 as of the date
12 of the assessor's determination.

13 ~~(17)~~(19) "Tax sale" means the sale or adjudication of tax sale title to property
14 pursuant to R.S. 47:2154 and 2196 prior to January 1, 2026.

15 ~~(18)~~(20) "Tax sale certificate" means the written notice evidencing a tax sale
16 to be filed in accordance with R.S. 47:2155 and 2196 as of December 31, 2025.

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

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

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

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

30 (21) "Termination price" means the amount calculated pursuant to R.S.

1 47:2243 that is required to be paid in order to terminate a tax lien certificate.

2 ~~(23)~~(22) "Written notice", "notice", "written", or "writing" means information
3 that is inscribed on a tangible medium or which is stored in an electronic or other
4 medium and is retrievable in perceivable form.

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6 §2124. Liability of tax collectors and tax assessors

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

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

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

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

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

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

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

26 §2126. Duty of assessors; single assessment; exception

27 Each assessor shall deliver to the appropriate tax collector the tax roll for the
28 year in which taxes are collectible by November fifteenth of each calendar year,
29 except as otherwise provided by law. At the same time, the assessor ~~may file~~ **shall**
30 **deliver** the tax roll ~~in the mortgage records of the~~ **to the recorder of mortgages for**

1 the parish in which property subject to the taxes is located. The assessor shall use
 2 reasonable efforts to list on the tax roll all co-owners of record of the property; ~~or if~~
 3 ~~there has been a tax sale to a party other than a political subdivision, the tax sale~~
 4 ~~purchaser and the other owners, to the extent their interests were not sold at tax sale.~~

5 The tax roll shall be updated as of January first or later of the year in which the taxes
 6 are collectible. There shall be only one assessment for each tax parcel, and the full
 7 assessment shall be on each tax bill sent pursuant to R.S. 47:2127(~~€~~) **(D)**; however,
 8 if requested by a tax debtor, the assessor may, but shall not be obligated to, make
 9 separate assessments for undivided interests in each tax parcel. **The assessor shall**
 10 **not list the name of a tax lien certificate purchaser on the tax roll.**

11 §2127. Time for payment; interest **and penalty**; notification

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

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

1 notice in which to pay without interest penalty.

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

7 ~~€~~**D.** Notification. As soon as practical following the sending ~~delivery~~ of the
 8 tax roll to the tax collector as required by ~~Subsection A of this Section~~ **R.S. 47:2126,**
 9 the tax collector shall ~~use reasonable efforts to~~ send each tax notice party written
 10 notice by United States mail of taxes **statutory impositions** due, at the address listed
 11 for each tax debtor on each tax roll. The written notice shall **be sent to each tax**
 12 **debtor at his address listed on the tax roll and to each other tax notice party at**
 13 **the address given in the request for notice. The written notice shall** disclose the
 14 total amount of taxes **statutory impositions** due by the tax debtor for the current
 15 year, the ward in which the property is located, and the number of the assessment.
 16 The written notice shall request the tax debtor to return the written notice to the tax
 17 collector with remittance. **The notice shall inform** and shall remind the tax debtor
 18 of the date ~~that taxes become delinquent following issuance of the notice and by~~
 19 **which statutory impositions must be paid,** that interest will accrue on the taxes
 20 **statutory impositions at the rate of one percent per month on a non-**
 21 **compounding basis** from and after the date the taxes become delinquent **from the**
 22 **day after the statutory impositions were due. The notice shall indicate if there**
 23 **is a prior unredeemed tax sale, tax sale certificate, or tax lien certificate in**
 24 **connection with the immovable property.** ~~Interest shall accrue at the rate~~
 25 ~~prescribed by law, which rate, or a brief description of the manner in which the rate~~
 26 ~~is calculated, shall be stated in the written notice. The tax collector may also notify~~
 27 ~~any other tax sale party but shall not be obligated to do so.~~ **The failure to provide**
 28 **notice shall not affect the validity of the tax lien auction.** The written notice shall
 29 be deemed sufficient if it is in the following form:

30 [Name of Political Subdivision]

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[YEAR] Property Tax Notice

[List All Tax Notice Parties and their addresses]

Description of Charges	Amount
Estimated Tax Amount Due	
[Name of Tax District]	
Total Taxes <u>Statutory Impositions for the Current Year</u>	
<p><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></p>	

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 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

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redemption or termination if timely exercised.

Please fold and tear along perforated line.

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

[Name & Address of Tax Collector] Amount Due:

Ward: Assessment No.:

[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.

* * *

1 §2130. Public calamity; postponement of ~~ad valorem tax~~ **statutory impositions**
2 payments

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

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

7 (a) ~~The state.~~

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

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

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

13 ~~B.A.~~ Declaration of emergency; calamity. When an emergency has been
14 declared by the governor or a parish president pursuant to the Louisiana Homeland
15 Security and Emergency Assistance and Disaster Act and only in cases of disaster
16 caused by overflow, general conflagration, general crop destruction, or other public
17 calamity, a tax debtor **or owner** may request the postponement of the payment of ~~ad~~
18 ~~valorem taxes~~ **statutory impositions** on his property located in the geographical area
19 designated in the declaration of emergency if the ~~taxes became~~ **statutory**
20 **impositions are included on a tax bill** due after the declaration of emergency.

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

24 (1) An emergency has been declared.

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

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

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

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

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

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

12 (2) The completed sworn financial statement submitted in support of an
 13 application for the postponement of the payment of ~~taxes~~ statutory impositions
 14 shall not be subject to the laws relative to public records, R.S. 44:1 et seq., and shall
 15 be confidential, except that the financial statement shall be admissible in evidence
 16 in a proceeding to contest an application for postponement of the payment of ~~taxes~~
 17 statutory impositions. The tax collector shall retain the financial statement until the
 18 period for contesting the postponement has expired without an objection being filed
 19 or until there has been a definitive decision in a contest proceeding. Thereafter, the
 20 tax collector may destroy the financial statement.

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

26 STATE OF LOUISIANA _____

27 PARISH OF _____

28 APPLICATION FOR POSTPONEMENT OF AD VALOREM TAXES AND
 29 OTHER STATUTORY IMPOSITIONS

30 BEFORE ME, the undersigned authority personally appeared _____,

1 a tax debtor/owner, who requests postponement of payment of ad valorem taxes **and**
2 **other statutory impositions** pursuant to the provisions of R.S. 47:2106**2130** for the
3 following property:

4 _____

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

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

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

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

19 _____

20 Full Name of Affiant

21 _____
22 _____

23 *Notary Public or authorized tax collector*

24 Notary #

25 _____
26 FINANCIAL STATEMENT

27 _____
28 STATE OF LOUISIANA

29 PARISH OF _____

30

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

4
5 Immovable Property: Estimated Value
6 (land/buildings) _____
7 _____
8 _____
9 _____
10 Subtotal _____

11
12 Debts affecting the Estimated Value
13 immovable property: _____
14 _____
15 _____
16 _____
17 Subtotal _____

18
19 Movable Property: Estimated Value
20 (vehicles, personal _____
21 property, bank accounts) _____
22 _____
23 _____
24 Subtotal _____

25
26 Debts affecting the Estimated Value
27 movable property: _____

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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

1 year after the year in which the original postponement was granted when the
2 conditions which initially authorized the postponement remain in effect.

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

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

11 H.G. Political subdivision contest of postponement. A political subdivision
12 may contest the postponement of the ~~taxes~~ **statutory impositions** in a written
13 objection filed with the tax collector within thirty calendar days after receiving the
14 copy of the application for postponement. ~~It~~ **The written objection** shall state the
15 factual and legal reasons for contesting postponement. Concurrently, the political
16 subdivision shall send a copy of the objection to the tax debtor **or owner** at the
17 address on the application by reliable electronic means, certified mail, or hand
18 delivery with a receipt. Finally, the tax collector shall send verified copies of the
19 application, supporting financial statement, and the written objection to the parish
20 governing authority within ten calendar days after the date the objection was filed.

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

29 J.I. Effective date of postponement. (1) If no objection is filed, the payment
30 of ~~taxes~~ **statutory impositions** shall be postponed. If an objection is filed **pursuant**

1 to Subsection G of this Section, payment of taxes statutory impositions shall be
 2 postponed until all objections are finally decided by the parish governing authority
 3 or the Louisiana Tax Commission commission.

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

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

11 ~~L.K.~~ Installment payment of postponed taxes; statutory impositions;
 12 accelerated payments; interests.

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

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

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

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

1 the statutory imposition may present the claim to the ~~tax~~ commission within three
2 years of the date of the final judgment declaring the statutory imposition invalid and
3 awarding a monetary judgment, in a form prescribed by the ~~tax~~ commission in
4 accordance with its rules and regulations, along with a copy of the judgment
5 rendered by the court. The records of the ~~tax~~ commission shall note the date of
6 submission of the judgment by the taxpayer and shall order repayment of the
7 statutory impositions by the tax collector of the sums declared legally invalid,
8 together with interest and court costs, as directed by the court.

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

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

29 C. The collector of ~~ad valorem taxes~~ **statutory impositions** in each political
30 subdivision, upon receipt of written notice from the ~~tax~~ commission that a particular

1 refund or repayment is owed, shall do one of the following:

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

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

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

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

1 §2133. Prior payment of ~~taxes~~ **statutory impositions**

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

15 §2134. Suits to recover ~~taxes~~ **statutory impositions** paid under protest

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

20 B.(1)(a) A taxpayer challenging the correctness of an assessment under R.S.
 21 47:1856, 1857, or 1998 **or other statutory impositions** shall timely pay the disputed
 22 amount ~~of tax~~ due under protest to the officer or officers designated by law for the
 23 collection of ~~this tax~~ **the statutory impositions** or timely file a rule to set bond or
 24 other security pursuant to Subsection F of this Section. The portion of the ~~taxes that~~
 25 ~~is~~ **statutory impositions** paid by the taxpayer to the collecting officer or officers that
 26 is neither in dispute nor the subject of a suit contesting the correctness of the
 27 assessment shall not be made subject to the protest. The taxpayer shall submit
 28 separate payments for the disputed amount of tax due and the amount that is not in
 29 dispute and not subject to the protest.

30 (b) Paying under protest or filing a rule to set bond or other security shall be

1 considered timely if the payment is made or the rule is filed within the deadline to
 2 appeal to the Board of Tax Appeals or district court pursuant to R.S. 47:1856, 1857,
 3 or 1998.

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

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

29 (c) If a ~~suit is timely filed~~ taxpayer timely seeks recovery of statutory
 30 impositions in an action contesting the correctness of the assessment pursuant to

1 R.S. 47:1856, 1857, or 1998 or in an action challenging the validity or correctness
 2 of other statutory impositions, and ~~seeking the recovery of the tax paid under~~
 3 ~~protest~~, then that portion of the ~~taxes~~ statutory impositions paid that are in dispute
 4 shall be deemed as paid under protest, and that amount shall be segregated and shall
 5 be further held pending ~~the outcome of the suit~~ final judgment.

6 (3)(a) In a correctness challenge ~~suit~~ action under either R.S. 47:1856 or
 7 1857 the officer or officers designated for the collection of taxes in the parish or
 8 parishes in which the property is located and the ~~Louisiana Tax Commission~~
 9 commission shall be the sole necessary and proper party defendants in any such suit.

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

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

25 C.(1) A person resisting the payment of an amount of ~~ad valorem tax~~
 26 statutory impositions due or the enforcement of a provision of the ~~ad valorem tax~~
 27 law governing the assessment and collection of statutory impositions and thereby
 28 intending to maintain a legality challenge shall timely pay the disputed amount due
 29 under protest to the officer or officers designated by law for the collection of the ~~tax~~
 30 statutory impositions and, at the time of payment, shall give such officer or

1 officers; notice ~~at the time of payment~~ of his intention to ~~file suit~~ **bring an action** for
 2 the recovery of the protested tax **amount**. The portion of the taxes **statutory**
 3 **impositions** that is paid by the taxpayer to the collecting officer or officers that is
 4 neither in dispute nor the subject of a ~~suit~~ **an action** contesting the legality of the
 5 assessment shall not be made subject to the protest. The taxpayer shall submit
 6 separate payments for the disputed amount ~~of tax~~ due and the amount that is not in
 7 dispute and not subject to the protest. Upon receipt of a notice, the protested amount
 8 shall be segregated and held by the collecting officer for a period of thirty days.

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

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

26 (4) If the taxpayer prevails, the collecting officer or officers shall refund such
 27 amount to the taxpayer with interest at the actual rate earned on the money paid
 28 under protest in the escrow account during the period from the date such funds were
 29 received by the collecting officer or officers to the date of the refund. If the taxpayer
 30 does not prevail, the taxpayer shall be liable for the additional taxes **statutory**

1 **impositions** together with interest at the rate set forth ~~above~~ **in R.S. 47:2127** during
2 the period from the date the ~~taxes~~ **statutory impositions** were due under R.S.
3 47:2127 until the date the ~~taxes~~ **statutory impositions** are paid, or in the case of
4 ~~taxes~~ **statutory impositions** paid under protest, until the date of the payment under
5 protest.

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

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

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

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

27 E.(1) Upon request of a taxpayer and upon proper showing by the taxpayer
28 that the principle of law involved in an additional assessment is already pending
29 before the Board of Tax Appeals or the courts for judicial determination, the
30 taxpayer, upon agreement to abide by the pending decision of the Board of Tax

1 Appeals or the courts, may pay the additional assessment under protest pursuant to
 2 Subsection B or C of this Section or file a rule to set bond or other security pursuant
 3 to Subsection F of this Section but need not ~~file~~ **bring** an additional ~~suit~~ **action**. In
 4 such cases, the ~~tax~~ **amount** paid under protest or other security shall be segregated
 5 and held by the collecting officer or officers until the question of law involved has
 6 been determined by the courts, the Board of Tax Appeals, or finally decided by the
 7 courts on appeal, and shall then be disposed of as provided in the final decision of
 8 the Board of Tax Appeals or courts, as applicable.

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

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

23 (2)(a)(i) On or before the date on which the ~~taxes~~ **statutory impositions** are
 24 due, the taxpayer challenging the legality of any assessment may file with the court
 25 or the Board of Tax Appeals a rule to set bond or other security, ~~which~~ **and give**
 26 **notice, at that time, of the filing of the rule to the collecting officer or officers in**
 27 **the parish or parishes in which the property is located. The rule** shall be set for
 28 hearing within thirty days of the filing of the rule to set bond or other security, and
 29 shall attach to the petition evidence of the taxpayer's ability to post bond or other
 30 security.

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

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

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

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

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

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

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

7 (7) This Subsection shall not apply to amounts of ~~tax~~ **statutory impositions**
8 that are not in dispute and are not the subject of a correctness or legality challenge.
9 §2135. Acceptance of pro rata **ad valorem** taxes on property acquired by state from
10 private owners

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

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

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

28 §2136. Duty of assessors and ~~tax-commission~~ **Louisiana Tax Commission** to
29 amend tax roll to conform to proration of **ad valorem** taxes

30 All assessors throughout the state of Louisiana and the ~~Louisiana Tax~~

1 Commission ~~commission~~ are authorized and directed to adjust and amend all tax
 2 rolls and records within their respective offices in order to properly carry out the
 3 intent and purposes of R.S. 47:2135 through 2137.

4 §2137. Computation of proration; placing of property on exempt roll

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

8 * * *

9 §2140. Time period in which to conduct movable property tax sales

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

17 * * *

18 §2151. Transfer after tax roll delivered

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

23 §2151.1. Time period in which to conduct an immovable property tax lien
 24 auction

25 Once three years, after December thirty-first of the year in which
 26 statutory impositions are due have passed, no tax lien auction shall be
 27 conducted with regard to statutory impositions, provided that the time period
 28 shall be suspended by the pendency of any suit which prevents the collection of
 29 the statutory impositions, and the time of the suspension shall be excluded from
 30 the computation of the three years. The sale of a tax lien auction certificate

1 issued in the name of the political subdivision shall not be considered a tax lien
2 auction.

3 * * *

4 §2153. Notice of delinquency ~~and tax sale;~~ tax lien holder; tax lien auction

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

22 "Year Ward Sect. Ass. # Property # Notice #
23 "

24 *****PLEASE NOTE***** [NAME OF POLITICAL
25 SUBDIVISION]

26 *By law your taxes **ad valorem taxes**
27 **and other statutory impositions** are
28 delinquent after December thirty-first.
29 The law requires interest be charged as
30 follows: A flat rate of one percent (1%)
31 per month **on a non-compounding basis**
32 on delinquent ad valorem taxes **and**
33 **other statutory impositions.**

34 *If monies for payment of **ad valorem**
35 taxes **and statutory impositions** are in
36 escrow, please forward tax notice to your

1 mortgage company.

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

5 *Please notify the sheriff's office or the
6 assessor's office with all address
7 changes.

8 *For questions about assessed value or
9 millages contact:

10 Assessor's Office:

11 Property Tax Dept:

12 *Payment may be made online at
13 _____
14 _____

15 *[DATE OF NOTICE]. If **ad valorem**
16 taxes **and statutory impositions** are not
17 paid **in full** within twenty **(20)** days after
18 this date, the ~~political subdivision tax~~
19 **collector** will proceed to sell tax sale
20 title to the property **auction the tax lien**
21 **for payment of taxes and other**
22 **statutory impositions** at [list location of
23 the tax sale **lien auction**] beginning on
24 [list first day of sale] **and will issue a**
25 **tax lien certificate in favor of the**
26 **winning bidder. The tax lien**
27 **certificate shall be prima facie**
28 **evidence of the validity of the lien and**
29 **privilege, and the assignment to the**
30 **tax lien purchaser.** You will have the
31 right to pay the amounts due until the
32 day before the actual sale **auction.** If tax
33 sale title to the property is sold **the tax**
34 **lien is sold at auction,** you will have
35 three years [or other applicable
36 redemptive period] from the date of the
37 filing of the tax sale certificate in which
38 to ~~may~~ **redeem terminate** the property
39 **lien** according to law, but in order to
40 ~~redeem~~ **terminate,** you will be required
41 to pay a ~~5%~~ penalty and 1% per month
42 on the amounts past due **the delinquent**
43 **obligation, a five percent (5%) penalty**
44 **and interest not to exceed the rate of**
45 **one percent (1%) per month on a non-**
46 **compounding basis computed on the**
47 **amount paid at auction by the tax lien**
48 **certificate purchaser,** together with
49 other costs ~~amounts~~ in accordance with
50 law.

51 *Until judgment of court is executed,
52 **the above-described tax lien auction**
53 **shall not serve to terminate any**
54 **ownership interest or right to**
55 **possession you have in the property.**

During the termination 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~~

1 of court or sheriff's office for addresses of other properties that may be owned by the
 2 debtor.

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

5 (cc) Examine the mortgage or conveyance records of the parish where the
 6 property is located to determine whether there are any other transactions pertaining
 7 to the property.

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

9 (ee) Post the notice of tax sale at the property.

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

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

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

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

29 ~~TAX SALE PARTY NOTICE OF TAX SALE~~

30 [Date]

1 [Name]
 2 [Address]
 3 [City], [ST] [Zip]
 4 RE: ~~Tax Bill Number:~~
 5 Property: ~~_____~~ [Property Address]
 6 [Description of Property Abbr]

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

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

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

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

19 ~~Thank you,~~
 20 ~~Tax Collector of [name of political~~
 21 ~~subdivision]~~
 22 ~~[Tax collector phone number]~~

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

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

29 **B.(1) If the certified mail sent to the tax debtor is returned for any**
 30 **reason, the tax collector shall resend the notice by first class mail and to**

1 "occupant" at the address listed and shall take additional steps to notify the tax
 2 debtor of the delinquent statutory impositions and pending tax lien auction,
 3 which shall include any three of the following:

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

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

7 (c) Examine the mortgage and conveyance records of the parish where
 8 the property is located to determine whether there are any other transactions
 9 pertaining to the tax debtor.

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

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

12 (f) Perform a computer search of digitized records and databases of the
 13 clerk of court or sheriff's office for addresses of other properties that may be
 14 assessed in the tax debtor's name.

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

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

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

26 "DELINQUENT TAX AND STATUTORY IMPOSITION LIST

27 _____ vs. Delinquent Tax Debtors

28 (insert appropriate taxing bodies)

29 By virtue of the authority vested in me by the constitution and the laws of the State
 30 of Louisiana, I will sell by public auction, at _____, within the

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

1 at auction together with interest at the rate established at the tax auction which
 2 shall not exceed one percent (1%) per month on a non-compounding basis
 3 computed on the amount paid at auction by the tax lien certificate purchaser
 4 until terminated, a penalty at the rate of five percent (5%), and costs
 5 reimbursable pursuant to R.S. 47:2156. The termination payment shall also
 6 include the amount of any subsequent parish and municipal statutory
 7 impositions paid by the tax lien certificate holder, together with the applicable
 8 five percent (5%) penalty and any applicable interest computed on the statutory
 9 impositions at a rate of one percent (1%) per month on a non-compounding
 10 basis.

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

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

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

1 description as may furnish the means of reasonable identification.

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

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

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

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

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

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

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

26 ~~**§2153.1. Exclusion of certain delinquent obligations from tax lien auction**~~

27 ~~**Delinquent obligations related to immovable property encumbered by**~~
 28 ~~**a tax lien certificate issued to and held by a political subdivision may be**~~
 29 ~~**excluded from a tax lien auction at the election of the political subdivision. As**~~
 30 ~~**soon as practical after being directed by the political subdivision to exclude a**~~

1 delinquent obligation from the tax lien auction, the tax collector shall file a tax
 2 lien certificate in favor of the political subdivision in the mortgage records.

3 §2154. Tax sales lien auctions; time of sale auction; price

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

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

17 C. The price shall be the amount of statutory impositions due on the property,
 18 costs, and interest. The opening bid shall be for the statutory impositions due on
 19 the property, together with any applicable costs and interest at the rate of one
 20 percent (1%) per month on a non-compounding basis from the day after the due
 21 date until the date of the auction. The bidders may submit bids reducing the
 22 amount of monthly interest to be assessed on the amount paid at the tax lien
 23 auction in increments not less than one-tenth of a percent (0.1%). However, the
 24 lowest interest rate that can be bid is seven-tenths of one percent per month on
 25 a non-compounding basis. The winning bid shall be that which requires the
 26 assessment of the lowest interest to be assessed against the amount paid at the
 27 tax lien auction. If multiple bidders offer the same lowest interest, then the
 28 winner shall be the first to submit the bid.

29 D. The tax collector shall file in the mortgage records of the parish in
 30 which the property is situated a tax lien certificate in favor of the winning

1 bidder or if no bidder, in favor of the political subdivision. The tax collector
 2 shall deliver a certified copy of the tax lien certificate to the winning bidder. The
 3 tax lien certificate shall be prima facie evidence of the validity of the lien and
 4 the assignment to the person named thereon.

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

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

13 §2155. Tax sale lien certificate

14 A. The tax collector shall authenticate and file in accordance with law, in
 15 person or by deputy, in the political subdivision's name, a tax sale lien certificate to
 16 purchasers of any property to which tax sale title was sold for taxes the winning
 17 bidder, or in the event of no bidder to the political subdivision, in which he the
 18 tax collector shall relate in substance a brief history of the proceedings had, ~~shall~~
 19 describe the property, state the amount of the ~~taxes, interest, penalties, and costs and~~
 20 ~~the bid made for the property~~ statutory impositions and costs, the monthly
 21 interest rate, the penalty assessed at auction, and, if applicable, the payment made
 22 to him in cash, cashier's check, certified check, money order, credit card, or wire
 23 transfer, or other payment method, ~~shall sell tax sale title, and shall conclude the sale~~
 24 ~~with the statement that the property shall be redeemable at any time during the~~
 25 ~~applicable redemptive period beginning on the day when the tax sale certificate is~~
 26 ~~filed with the recorder of conveyances in the parish in which the property is located.~~
 27 The tax collector shall deliver a tax lien certificate to the winning bidder, or if
 28 no bidder, the political subdivision, and shall conclude the auction with the
 29 statement that the statutory impositions, together with interest, penalties, and
 30 costs may be paid at any time prior to the expiration of thirty days after service

1 of a petition to enforce the tax lien certificate. The tax sale lien certificate shall
2 contain the full name and address of the tax sale ~~purchaser~~ lien certificate holder.
3 The ~~tax sale~~ certificate shall be sufficient if it is in the following form:

4 "Tax Sale Lien Certificate

5 [Name of Political Subdivision]

6 v.

7 [Name of Tax Debtor]

8 State of Louisiana

9 Parish of _____

10 City of _____

11 To: _____

12 ~~BE IT KNOWN AND REMEMBERED that,~~ **On this _____ day of**
13 **20____**, I, [Name of tax collector], Tax Collector in and for the [Name of political
14 subdivision], in the name of the [name of political subdivision], and by virtue of the
15 authority in me vested by the constitution and laws of the State of Louisiana and in
16 pursuance of the requirements of those laws, having mailed and published the notice
17 required by law and having strictly complied with each and every requirement of the
18 laws relating to delinquent ~~taxes and tax debtors and to seizures, advertisements, and~~
19 ~~sale of tax sale title to~~ **statutory impositions did sell by public auction the tax lien,**
20 **evidenced by this tax lien certificate, for** the property **described below.** ~~in full, did~~
21 ~~in the manner prescribed by law, advertise and list in [name of appropriate journal~~
22 ~~for legal notices] the property to be sold for delinquent property taxes with interest~~
23 ~~and costs for the year(s) of _____ in the [place of sale] on [dates of publication],~~
24 ~~beginning at ten o'clock A.M., giving notice in the issues of the newspaper and in~~
25 ~~said list as advertised the following described immovable property appearing in the~~
26 name of _____

27 To-wit:

28 Ward _____ Section No. _____ Taxes \$ _____

29 Assessment No. _____ Interest _____

30 Penalties _____

1 Costs _____

2 Total _____

3 Property description: _____

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

18 NOW, THEREFORE, all the formalities of the law having been complied
19 with, I [Name of Tax Collector], Tax Collector for said ~~the~~ **the** [Name of Political
20 Subdivision], by virtue of the authority in me vested by the laws of the State of
21 Louisiana do by these presents ~~sell~~ **issue** and transfer unto [Name and Address of
22 Purchaser], tax sale title ~~this tax lien certificate~~ **this tax lien certificate** to ~~the above-described~~ **the above-described** property
23 ~~or the undivided interest of the tax debtor therein last above described~~ with all the
24 improvements thereon. ~~The tax debtor or any person interested personally or as heir,~~
25 ~~legatee, creditor, or otherwise, shall have the right to redeem the property for the~~
26 ~~period of three years [or other redemptive period] from the date of filing of this tax~~
27 ~~sale certificate. The redemption may take place by paying the price given including~~
28 ~~costs and five percent penalty thereon with interest at the rate of one percent per~~
29 ~~month until the redemption.~~ **Any person may cause the tax lien certificate to be**
30 **terminated by paying the termination price.**

Coding: Words which are ~~struck through~~ are deletions from existing law; words **in boldface type and underscored** are additions.

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

5 Witnesses:

6 _____

7 Printed Name: _____ [Name of Tax Collector]

8 _____
 9 _____

10 _____ [Name of Political Subdivision]

11 Printed Name:

12 By: _____

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

16 ~~C. The tax sale certificate contemplated by this Section is a tax deed for~~
 17 ~~purposes of Article VII, Section 25 of the Louisiana Constitution. The lien and~~
 18 ~~privilege evidenced by the tax lien certificate shall prescribe seven years from~~
 19 ~~the date the tax lien certificate is recorded in the mortgage records of the parish~~
 20 ~~in which the property is located. Prescription shall be suspended during any~~
 21 ~~period in which the tax lien certificate is issued to and held by a political~~
 22 ~~subdivision. A tax lien certificate holder may cause prescription to be suspended~~
 23 ~~while enforcement of the tax lien certificate is prohibited by a bankruptcy stay~~
 24 ~~by recording notice of the pendency of the bankruptcy action in the mortgage~~
 25 ~~records in the parish in which the property is located. Upon expiration of this~~
 26 ~~time period, the recorder of mortgages shall cancel the inscription of the tax lien~~
 27 ~~certificate from the records upon request of an interested party. No action to~~
 28 ~~collect the delinquent obligation or enforce the lien and privilege may be~~
 29 ~~instituted more than seven years after the recordation of the tax lien certificate.~~
 30 ~~This period shall be preemptive. An action instituted after the expiration of the~~

1 **peremptive period may be dismissed on the court's own action.**

2 §2156. Post-sale **tax lien auction** notice

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

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

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

1 Subsection: No more than three hundred sixty-five days but no fewer than one
 2 hundred eighty days before bringing an action pursuant to R.S. 47:2266.1, the
 3 certificate holder shall send notice to each tax auction party discovered
 4 pursuant to Subsection A of this Section. If the tax auction party is a mortgage
 5 holder, notice shall be provided by certified or registered mail or commercial
 6 courier, as defined in Code of Civil Procedure Article 1313.

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

11 "[Date]

12 [Name Tax Debtor]

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

16 Dear Sir/Madam,

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

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

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

1 assistance.

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

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

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

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

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

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

28 **The tax lien certificate and the debt it secures may be terminated by**
 29 **delivering the termination payment to the tax collector. As of [insert date no**
 30 **more than 15 days prior to the notice], the termination payment is [insert**

termination payment] plus the costs and fees incurred by the tax lien certificate holder related to delivery of notice pursuant to R.S. 47:2156, which costs and fees shall not exceed \$500. The termination payment will continue to accrue interest until paid in full.

[It is recommended that a schedule of reasonable estimates of termination payments for each of the next six months be included.]

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~~

1 period] from _____ by paying to the [name of tax collector] the amount due
 2 stated in or enclosed with this document. The redemptive period will expire _____. Under
 3 some circumstances, the [name of political subdivision] may be entitled to take actual
 4 possession and full ownership of the property or otherwise sell a full ownership interest in
 5 the property. After the expiration of the redemptive period, your rights to redeem may be
 6 limited. Continued possession of the property does not extend the redemptive period.

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

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

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

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

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

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

20 * * *

21 §2158. Writ of possession **Repairs**

22 A. When necessary to comply with an order of a political subdivision for the
 23 purpose of enforcing property standards, upon the presentation of the order and a
 24 certified copy of a tax sale certificate for immovables to a judge of a competent
 25 jurisdiction (determined by the value of the immovables described and not the
 26 amount of the taxes), the judge shall grant ex parte an order of seizure and
 27 possession, commanding the sheriff to seize the property and place the purchaser in
 28 actual possession. A writ of possession shall be issued by the clerk, but the purchaser
 29 may take actual possession without the order with the consent or acquiescence of the
 30 tax debtor or otherwise, provided no force or violence is used. **When authorized in**

1 a notice or order of a political subdivision charged with the enforcement of
 2 property standards or by a court of competent jurisdiction, as determined by
 3 the value of the immovable property described and not by the value of the
 4 delinquent statutory impositions, a tax lien certificate holder may make
 5 necessary repairs that are required to comply with a notice or order of a
 6 political subdivision charged with enforcement of property standards. The tax
 7 lien certificate holder who undertakes repairs shall have the rights and duties
 8 of a manager pursuant to Civil Code Arts. 2292 through 2297.

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

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

28 D. If termination of the lien occurs before the tax lien certificate holder
 29 files a statement of privilege in the mortgage records, the tax lien certificate
 30 holder shall subsequently record the statement and the tax debtor shall be

1 **required to reimburse the tax lien certificate holder the costs outlined therein.**

2 §2158.1. Prohibition of certain actions; exceptions

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

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

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

28 §2159. Request for notice

29 Any person may request that all notices that are sent to a tax debtor also be
30 sent to the requesting person by sending a written notice to the appropriate tax

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

10 §2160. Tax ~~sale title~~ **lien certificate**; effect on other statutory impositions

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

14 **§2160.1. Subsequent statutory impositions**

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

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

23 **(2) A tax lien certificate holder who pays statutory impositions on behalf**
 24 **of a tax debtor pursuant to this Subsection shall be entitled to collect a five**
 25 **percent penalty and interest on the amount paid at the rate of one percent per**
 26 **month on a non-compounding basis in accordance with the provisions of R.S.**
 27 **47:2127.**

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

1 **made by the tax lien certificate holder.**

2 * * *

3 §2162. Purchase by tax collectors and assessors at tax ~~sale~~ **lien auction** forbidden

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

16 §2163. Purchase by co-owners

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

25 **§2164. Tax lien certificates assignable; recordation**

26 **A tax lien certificate may be assigned by the tax lien certificate holder to**
 27 **any person not prohibited from purchasing the delinquent obligation by R.S.**
 28 **47:2162. The assignment of a certificate issued to a political subdivision for less**
 29 **than the full amount of the delinquent obligation shall not be considered a**
 30 **donation of public property. Each assignment of a tax lien certificate shall be**

1 filed with the recorder of mortgages and notice delivered to the tax collector.

2 * * *

3 §2201. Ordinance; sale or donation of adjudicated property or certain tax lien
 4 certificates; conversion of adjudicated property to tax lien
 5 certificates; sale of immovable property to enforce a tax lien
 6 certificate held by a political subdivision

7 A. A political subdivision may adopt ordinances regarding the public sale or
 8 donation of adjudicated property and the assignment of tax lien certificates issued
 9 to the political subdivision that complies with R.S. 47:2202, 2203, and 2206. A
 10 public sale or donation of adjudicated property or an assignment of a tax lien
 11 certificate issued to by a political subdivision may be made by sale or donation of
 12 an individual tax parcel or of an individual tax lien certificate, or by sale or
 13 donation of multiple tax parcels or of multiple tax lien certificates as a whole.

14 B. A political subdivision may adopt ordinances which convert title to
 15 adjudicated property held by the political subdivision to a tax lien certificate
 16 issued to the political subdivision. The political subdivision shall file a tax lien
 17 certificate with the recorder of mortgages for the parish in which the property
 18 is located.

19 C. A political subdivision may adopt ordinances regarding the public sale
 20 of immovable property that is encumbered by a tax lien certificate which has
 21 been held by the political subdivision for not less than three years after the
 22 recordation of the tax lien certificate in the mortgage records of the parish in
 23 which the immovable property is located in order to satisfy the debt secured by
 24 the tax lien certificate and any other statutory impositions related to the
 25 property and due to any political subdivision.

26 §2202. Minimum bid prices; sale of adjudicated property; sale of tax lien
 27 certificate issued to the political subdivision; sale of immovable
 28 property to enforce a tax lien certificate held by a political
 29 subdivision

30 A.(1) The governing authority of each political subdivision may elect to set

1 a dollar amount as a minimum bid for the public sale of adjudicated property, which
 2 shall be at least the total amount of statutory impositions, governmental liens, and
 3 costs of sale.

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

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

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

19 (5) The governing authority of a political subdivision shall set a
 20 minimum bid for the sale of immovable property to enforce a tax lien certificate
 21 held by the political subdivision that is not less than two-thirds of the market
 22 value of the immovable property as established by the assessor.

23 * * *

24 §2203. Pre-bidding procedures; sale of adjudicated property; assignment of certain
 25 tax lien certificates; sale of immovable property to enforce a tax
 26 lien certificate held by a political subdivision

27 A. Initiation by political subdivisions. A political subdivision may provide
 28 by ordinance for the sale of adjudicated property, sale of immovable property to
 29 enforce a tax lien certificate held by a political subdivision, or assignment of tax
 30 lien certificates issued to a political subdivision at a public sale and may include

1 the date for the sale in the ordinance. However, the date of the sale may be provided
 2 by a subsequent ordinance, or the date may be set administratively by the political
 3 subdivision.

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

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

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

26 §2204. Additional terms of ordinance; sale of adjudicated property; **sale of**
 27 **immovable property to enforce a tax lien certificate held by a**
 28 **political subdivision**

29 The ordinance allowing for the public sale of adjudicated property, **sale of**
 30 **immovable property to enforce a tax lien certificate held by a political**

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

8 * * *

9 §2206. Notice; sale or donation of adjudicated property

10 A.(1) Either the political subdivision or the acquiring person shall send a
 11 written notice notifying any tax sale party or tax auction party whose interest the
 12 successful bidder or donee intends to be terminated that the party has until the later
 13 of the following to redeem the property, **terminate the tax lien certificate**, or
 14 otherwise challenge in a court of competent jurisdiction the potential sale or
 15 donation:

16 (a) Sixty days from the date of the notice provided in this Subsection, if five
 17 years have elapsed from the filing of the tax sale certificate or the tax lien
 18 certificate, or six months after the date of the notice provided for in this Subsection,
 19 if five years have not elapsed since the filing of the tax sale certificate or the tax lien
 20 certificate.

21 (b) The filing of the sale or donation transferring the property.

22 (2) **If the written notice to any tax sale party or tax auction party is**
 23 **returned, the political subdivision or the acquiring person shall mail notice to**
 24 **the tax sale party or tax auction party at each address identified by taking**
 25 **additional steps to locate the tax sale party or tax auction party, which shall**
 26 **include at least three of the following:**

27 (a) **Review the local telephone directory or internet for the tax sale party**
 28 **or tax auction party.**

29 (b) **Contact the assessor for potential addresses of the tax sale party or**
 30 **tax auction party.**

1 **or terminate the tax lien certificate** by making all required payments to the tax collector
2 listed below or file a lawsuit in accordance with law within [60 days] [6 months] of the date
3 of this notice, or the recording of an act transferring ownership, if later.

4 [Tax collector name, address, telephone number]"

5 B.(1) Either the political subdivision or the acquiring person shall cause to
6 be published in the official journal of the political subdivision a notice that any tax
7 sale party **or tax auction party** whose interest the successful bidder or donee intends
8 to be terminated has, to redeem the property **or terminate the tax lien certificate**,
9 until the later of:

10 (a) Sixty days, for property on which a tax sale certificate was ~~filed~~ **recorded**
11 over five years previous of the first publication, or six months if the tax sale
12 certificate was ~~filed~~ **recorded** less than five years before the first publication of the
13 notice provided for in this Subsection.

14 (b) The ~~filing~~ **recording** of the sale or donation transferring the property.

15 (2) The publication shall be sufficient if it is in the following form:

16 "NOTICE
17 [Names of Tax Sale Parties]

18 THIS NOTICE BY PUBLICATION IS NOTIFICATION THAT YOUR RIGHTS
19 OR INTEREST IN THE FOLLOWING DESCRIBED PROPERTY LOCATED IN
20 _____, LOUISIANA MAY BE TERMINATED BY OPERATION OF
21 LAW IF YOU DO NOT TAKE FURTHER ACTION IN ACCORDANCE WITH LAW:

22 [Brief legal description of property]
23 Improvements thereon bear Municipal No. _____.

24 Tax sale title to the above described property **or a tax lien certificate affecting the**
25 **above described property** has been sold for failure to pay taxes. You have been identified
26 as a person who may have an interest in this property.

27 Your interest in the property **will be terminated** if you do not redeem the property
28 **or terminate the tax lien certificate** by making all required payments to the tax collector
29 listed below or file a lawsuit in accordance with law within [60 days] [6 months] of the date
30 of the first publication of this notice, or the recording of an act transferring ownership, if

1 later.

2 [Tax collector name, address, telephone number]"

3 C. The political subdivision or acquiring person ~~may~~ **shall** file with the
 4 recorder of mortgages of the parish in which the property is located a copy of one of
 5 the notices that was sent to the tax debtor or the current owner. A transfer, mortgage,
 6 lien, privilege, or other encumbrance filed after the filing of the notice shall not
 7 affect the property. The recorder of mortgages or recorder of conveyances shall
 8 cancel, erase, terminate, or release the acts upon the request of the acquiring person.

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

11 §2207. Sale or donation of adjudicated property; **sale of immovable property to**
 12 **enforce a tax lien certificate held by a political subdivision;**
 13 authentication; form

14 * * *

15 **§2207.1. Assignment of tax lien certificate; authentication**

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

21 §2208. Sale or donation of adjudicated property; **sale of immovable property to**
 22 **enforce a tax lien certificate held by a political subdivision;**
 23 affidavit

24 A. Contemporaneously with or subsequent to the filing of the sale or donation
 25 of adjudicated property **or the sale of immovable property to enforce a tax lien**
 26 **certificate held by a political subdivision,** the acquiring person, his successors, or
 27 assigns, ~~may~~ **shall** file with the recorder of mortgages of the parish in which the
 28 property is located an affidavit indicating how the tax sale parties **or the tax auction**
 29 **parties** whose interest the acquiring person, his successors, or assigns, intends to be
 30 terminated were identified, how the address of each tax sale party **or tax auction**

1 party was obtained, how the written notice was sent, the results of sending the
 2 written notice, and the dates of publication. The affidavit ~~may~~ shall also contain a
 3 statement of the interest to which the purchaser or donee takes subject. The recorder
 4 of mortgages shall index the affidavit ~~only~~ under the names of the owner filing the
 5 affidavit and ~~the~~ each tax debtor, as mortgagors. The affidavit shall be sufficient if
 6 it is in the following form:

7 "AFFIDAVIT	UNITED STATES OF AMERICA
8 BY	STATE OF LOUISIANA
9 [NAME OF AFFIANT]	PARISH OF _____

11 This affidavit shall be indexed under each of the following names as mortgagor:

- 12 (a) [Name of owner causing the filing of the affidavit]
- 13 (b) [Name of each tax debtor]
- 14 **(c) [Names of other tax auction parties]**

15 BE IT KNOWN, on the _____ day of _____ [MONTH], _____
 16 [YEAR],

17 BEFORE ME, the undersigned notary public, duly qualified in and for the state and
 18 parish aforesaid, and in the presence of the undersigned competent witness, PERSONALLY
 19 CAME AND APPEARED:

20 _____ [name of affiant], major domiciliary of
 21 the Parish of _____, State of Louisiana ("affiant"), who,
 22 after being duly sworn, deposed and stated that on his personal knowledge:

23 1. Affiant personally examined [name of abstract] [title certificate] [the public
 24 records] (the "abstract") affecting the following described immovable property located in the
 25 Parish of _____, State of Louisiana (the "property"):

26 [Legal description of property]

27 2. A review of the abstract by the Affiant revealed the following persons or entities
 28 with an interest in the property, which ~~such~~ interest ~~being~~ is listed beside the name:

29 Name	Interest in property	Recordation information
30		

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3. Affiant reviewed the documents listed in the abstract, the telephone book published by [name of telephone book publisher] for the Parish of _____ dated for use until [date], and utilized all the resources under [list other examination resources, including Internet search engines, if any], and the search revealed the following last known addresses for the persons listed in Item 2 above:

Name	Address

4. Affiant reviewed the records of the Louisiana Secretary of State and the secretary of state of the states set forth by the names of the entities listed below, and the search revealed the following addresses for the entities listed in Item 2 above:

Name	State	Address

5. Affiant caused to be sent a written notice notifying the persons or entities listed in Item 2 above at the addresses listed in Items 3 and 4 above. A sample of the form of the written notice is attached and satisfied R.S. 47:2206(A).

6. The method and results of the notifications set forth in Item 5 above are listed by name and address as follows:

Name	Method	Results

7. Notification was also published in [journal of general circulation for the political subdivision] on [list dates] [and was posted on the property]. The form of the publication is attached and satisfied R.S. 47:2206(B).

8. Pursuant to R.S. 47:2208(C), the following interests are cancelled, terminated, erased or released, as applicable, only insofar as they affect the Property:

Name of interest holder	Name of instrument	Recordation information

THUS DONE AND PASSED on the day, month and year set forth above, in the

1 presence of the undersigned competent witness, who have signed their names with affiant,
2 and me, Notary, after reading of the whole.

3 WITNESSES: AFFIANT:
4 _____

5 Printed Name: _____ Printed Name: _____
6 _____

7 Printed Name: _____
8 _____

9 NOTARY PUBLIC

10 Printed Name: _____

11 Notary/Bar Roll No.: _____ "

12 B. With respect to a sale, the filing of the affidavit provided in Subsection A
13 of this Section shall operate as a cancellation, termination, release, or erasure of
14 record of all statutory impositions of all political subdivisions then due and owing,
15 of all governmental liens, and of all interests, liens, mortgages, privileges, and other
16 encumbrances recorded against the property sold and listed in the affidavit.

17 C. With respect to a donation, the filing of the affidavit provided for in
18 Subsection A of this Section shall operate as a cancellation, termination, release, or
19 erasure of record of all statutory impositions of the donor political subdivision, and
20 all other interests, liens, mortgages, privileges, and other encumbrances recorded
21 against the property donated and listed in the affidavit, except governmental liens
22 and statutory impositions of political subdivisions other than the donee political
23 subdivision.

24 D. Upon filing of the affidavit, the recorder of mortgages or the recorder of
25 conveyances shall treat **and mark** as canceled, terminated, released, or erased, all
26 those liens, privileges, mortgages or other encumbrances canceled, terminated,
27 released or erased under Subsection B or C of this Section, only insofar as they affect
28 the property.

29 E. The owner filing the affidavit shall be liable to and indemnify the recorder
30 of mortgages, the recorder of conveyances, and any other person relying on the

1 cancellation, termination, release, or erasure by affidavit for any damages that they
 2 may suffer as a consequence of such reliance if the recorded affidavit contains
 3 materially false or incorrect statements that cause the recorder to incorrectly cancel,
 4 terminate, release, or erase any interest listed in the affidavit. The recorder of
 5 mortgages and the recorder of conveyances shall not be liable for any damages
 6 resulting to any person or entity as a consequence of the cancellation, termination,
 7 release, or erasure of any interest in compliance with this Section.

8 §2209. Sale or donation to tax ~~debtor~~ **sale party or tax auction party**

9 Notwithstanding any provision of law to the contrary, when a tax ~~debtor or~~
 10 ~~an owner~~ **sale party or tax auction party** participates, directly or indirectly, in a
 11 post-adjudication sale or donation ~~during or subsequent to expiration of the~~
 12 ~~redemptive period,~~ **sale of immovable property to enforce a tax lien certificate**
 13 **held by a political subdivision, or assignment of a tax lien certificate,** it shall be
 14 treated as a redemption **or termination of the tax lien certificate,** and the tax ~~debtor~~
 15 ~~or owner~~ **sale party or tax auction party** shall be required to pay all taxes and costs
 16 in accordance with all laws applicable to redemptions **or terminations.** However,
 17 if the property is redeemed **or the tax lien certificate is terminated,** all mortgages,
 18 liens, privileges, and other encumbrances affecting the property prior to the sale shall
 19 remain in full force and effect with the same validity and priority as if the sale had
 20 not occurred.

21 * * *

22 §2211. Disposition of proceeds of sale of adjudicated property

23 Except as ~~otherwise agreed by the holders of the statutory impositions and~~
 24 ~~governmental liens, all proceeds from the sale of adjudicated property after~~
 25 ~~deduction of the costs of the sale shall be paid pro rata to those holders, and any~~
 26 ~~amount in excess of the costs, statutory impositions, and governmental liens shall be~~
 27 ~~paid to the selling political subdivision.~~ **The proceeds of the sale of adjudicated**
 28 **property under prior law or the sale of immovable property to enforce a tax lien**
 29 **certificate held by a political subdivision exceeding the statutory impositions,**
 30 **other governmental liens, costs of the sale and other costs incurred by the**

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

13 * * *

14 PART V. ~~REDEMPTIONS~~ TERMINATION OF LIEN

15 SUBPART A. GENERAL PROVISIONS

16 §2241. Redemptive period preemptive

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

19 §2241.1. Redemptions made prior to January 1, 2026

20 Redemptions for tax sales which occurred or tax certificates issued prior
 21 to January 1, 2026, shall be made in accordance with the law in effect on
 22 December 31, 2025. For properties adjudicated to the state for tax years 1880
 23 through 1973, redemptions shall be made through the register of the state land
 24 office.

25 §2242. Person entitled to ~~redeem~~ terminate

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

1 succession or business reorganization, liquidation, or receivership.

2 §2243. Redemption Termination payments

3 ~~Redemptions shall be made through the tax collector of the appropriate~~
 4 ~~political subdivision, or in the case of properties adjudicated to the state for tax years~~
 5 ~~1880 through 1973, redemptions shall be made through the register of the state land~~
 6 ~~office. Payment shall include all statutory impositions accruing before the date of~~
 7 ~~payment with five percent penalty and simple interest accruing at one percent per~~
 8 ~~month, as well as all other sums required to be paid pursuant to this Subpart. The tax~~
 9 ~~collector shall promptly remit the redemption payment to the tax sale purchaser; the~~
 10 ~~register shall promptly deposit the redemption payment in the state treasury.~~

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

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

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

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

19 (a) The statutory impositions together with interest at a rate of one
 20 percent (1%) per month from the day after the due date to the date of the tax
 21 lien auction.

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

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

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

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

28 (f) Interest calculated on the amount paid at the tax lien auction at the
 29 rate established at auction or in the case of a tax lien certificate issued in the
 30 name of the political subdivision, interest calculated on the amount that would

1 have been due at the tax lien auction at the rate of one percent per month on a
2 non-compounding basis.

3 (g) The costs incurred by the tax lien certificate holder related to
4 post-auction notices in an amount not to exceed five hundred dollars provided
5 that an affidavit was submitted to the tax collector in accordance with R.S.
6 47:2156 prior to the termination payment being made.

7 (2) If the certificate holder has paid subsequent statutory impositions for
8 the subject property, the termination price shall also include the amount of the
9 subsequent statutory impositions, together with any applicable penalty, interest,
10 and costs that may have accrued pursuant to this Part.

11 (3)(a) If the certificate holder has caused any tax lien certificates
12 outstanding on the subject property to be terminated and such terminated tax
13 lien certificate would not be preempted pursuant to R.S. 47:2155(C), the
14 amount of such termination payments shall be included in the termination
15 price, together with interest on the amount of the termination payments at the
16 rate stated in the certificate calculated on a non-compounding basis.

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

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

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

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

3 §2244. Additional payments to political subdivision

4 ~~Payment also~~ The termination payment shall include the actual costs
5 incurred by the political subdivision for preparation and filing of redemption
6 certificates, the cost of mail, notice, publication of notice, personal service of notice,
7 appraisal, and costs associated with the determination of tax sale parties and their
8 notification of the tax lien certificate, provision of the notice of the auction,
9 provision of any post-auction notice, and recording costs. However, the actual
10 cost of preparation and filing of redemption certificates total reimbursable costs
11 shall not exceed two three hundred dollars, exclusive of filing and recording fees.
12 The political subdivision may also require the payment of all amounts accrued under
13 other governmental liens as of the date of payment.

14 §2245. Redemption Termination of tax lien certificate

15 Upon payment of the redemption costs all amounts due pursuant to R.S.
16 47:2243 and 2244, the tax collector shall issue a redemption termination certificate
17 in the name of the tax debtor and file the redemption termination certificate in the
18 appropriate conveyance mortgage records. ~~When a redemption certificate is issued~~
19 ~~by the register of the state land office pursuant to this Subpart, the person redeeming~~
20 ~~the property shall file the redemption certificate in the appropriate conveyance~~
21 ~~records of the parish wherein the property is located.~~ Upon receipt of the
22 termination certificate, the recorder of mortgages shall mark the tax lien
23 certificate or tax lien certificates cancelled. The redemption termination
24 certificate shall be sufficient if it is in the following form:

25 "CERTIFICATE OF REDEMPTION TERMINATION

26 STATE OF LOUISIANA

27 PARISH OF _____

28 CITY OF _____

29 Having this day received from _____ the sum of
30 _____ Dollars (\$ _____), being the full amount of taxes, costs,

1 penalties, and interest, plus any subsequently paid taxes, accruing from that certain tax sale
2 on the _____ day of _____, _____, for the delinquent
3 [name of political subdivision] taxes for the year _____, assessed to
4 _____ covering tax sale title to that certain immovable
5 property located in the parish described as which property was adjudicated at said tax sale
6 to _____.

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

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

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

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

21 **Recorded in Mortgage Book _____, Page _____, Instrument No. _____,**
22 **Registry No. _____.**

23 **Recorded in Mortgage Book _____, Page _____, Instrument No. _____,**
24 **Registry No. _____.**

25 **Recorded in Mortgage Book _____, Page _____, Instrument No. _____,**
26 **Registry No. _____.**

27 **Recorded in Mortgage Book _____, Page _____, Instrument No. _____,**
28 **Registry No. _____.**

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

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

1 Collector

2 _____

3 Printed Name: _____ "

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

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

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

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

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

14 (3) Sixty days or six months, as applicable, after the notice required by R.S.
15 47:2236.

16 B. For property adjudicated to the state for nonpayment of taxes for years
17 1880 through 1973, any person may redeem said property in the name of the tax
18 debtor, subject to any encumbrances placed thereon by the state, until such time as
19 the state sells or transfers the property. For property receiving no bid, any person
20 may purchase a tax lien certificate issued to the political subdivision from the
21 political subdivision and on the terms and conditions established by the political
22 subdivision, and file an action as a certificate holder pursuant to R.S. 47:2266.1.

23 §2247. Redemption of adjudicated property Termination of tax lien certificate
24 issued to political subdivisions; additional payments

25 A. The person redeeming property adjudicated terminating a tax lien
26 certificate issued to a political subdivision shall pay also the termination price and
27 actual costs incurred by the political subdivision and any acquiring person for the
28 costs of all certified mail or commercial carrier, notice, publication of notice, or
29 personal services of notices in complying with the applicable provisions of law,
30 including, without limitation, determination of tax sale auction parties and the

1 notification of such persons of the ~~sale or donation~~ subsequent transaction as
 2 allowed by law.

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

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

8 CERTIFICATE

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

10 * * *

11 §2266.1. Procedure to recognize amounts due under tax lien certificate

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

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

24 (3) At the time of filing, the petitioner shall send a copy of the petition to
 25 the tax collector and file a notice of pendency of action with the recorder of
 26 mortgages of the parish in which the property is located. The notice of pendency
 27 of action shall preserve the effect of the certificate as a tax lien on the property
 28 described therein during the pendency of the action, notwithstanding R.S.
 29 47:2155(C).

30 (4) Citation and service shall be made on a defendant in accordance with

1 the Code of Civil Procedure unless a written waiver has been filed.

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

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

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

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

9 (d) The attached tax lien certificate was issued for the collection of
10 delinquent obligations on the property described.

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

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

16 (g) The petitioner is entitled to recover court costs and reasonable
17 attorney fees incurred in prosecution of the action. Except for good cause
18 shown, the recoverable amount of attorney fees shall not exceed the greater of
19 twenty-five percent of the total amount sought to be collected as specified in
20 Subparagraph (f) of this Paragraph or two thousand five hundred dollars.

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

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

29 (2) The petition shall be served upon the tax collector.

30 (3) When all parties have been served, the plaintiff shall notify the clerk

1 of court of that fact, and the clerk of court shall serve notice upon the tax
2 collector stating the date upon which the last party was served.

3 D.(1) Until close of business on the thirtieth day following the date on
4 which the last party was served or the next business day if the thirtieth day is
5 a legal holiday, any person may cause the tax lien certificate to be terminated
6 by delivering the termination price to the tax collector. For purposes of
7 determining costs incurred by the tax lien certificate holder to be included in
8 the termination price, the affidavit of costs shall be determinative unless an
9 order or judgment of the court states otherwise. The tax collector shall not be
10 liable to any person for any error in calculation of the termination price.

11 (2) After the period described in Paragraph (1) of this Subsection, the tax
12 lien certificate may be terminated only by the court or the tax lien certificate
13 holder. Nothing in this provision shall prohibit the tax collector from cancelling
14 any tax lien certificate improperly issued.

15 (3) Any person holding an interest in the property which may be
16 terminated by the enforcement of the lien and privilege evidenced by the tax
17 lien certificate may terminate the tax lien by filing a contradictory motion for
18 the court to set the termination price and direct the clerk of court to terminate
19 the tax lien certificate, upon deposit of the termination price in the registry of
20 the court or delivery of the termination price to the certificate holder. The court
21 shall fix the amount of the termination price within thirty days of filing of the
22 motion.

23 (4) Any penalty that has become final pursuant to R.S. 47:2158.1 or
24 2231.1 that remains unpaid at the time an action pursuant to this Section is filed
25 may be enforced by subtracting the amount of the penalty from the termination
26 price due.

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

1 when recorded.

2 §2267. Procedure to enforce lien and privilege; proceeds of judicial sale

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

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

13 (1) To the plaintiff certificate holder for the payment of the judgment
14 plus judicial interest through the date of sale and reasonable costs and attorney
15 fees incurred in relation to the judicial sale.

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

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

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

21 C. Distribution of the judgment amount to the plaintiff tax lien
22 certificate holder shall be made immediately following the sale, regardless of
23 any dispute that arises between other parties over allocation of the surplus sale
24 proceeds. Disputes over the surplus proceeds shall not delay the issuance of the
25 sheriff's deed to the winning bidder.

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

1 **§2268. Effect of judicial sale**

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

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

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

8 **(3) Immobilizations of manufactured homes.**

9 **(4) Integrated coastal protection as defined in R.S. 49:214.2 or a project**
 10 **listed in the comprehensive master coastal protection plan as defined in R.S.**
 11 **49:214.2.**

12 **(5) Levee or drainage projects by the departments, agencies, boards, or**
 13 **commissions of the state of Louisiana and their political subdivisions, including**
 14 **but not limited to a levee district or levee and drainage district as identified in**
 15 **Chapter 4 of Title 38 of the Louisiana Revised Statutes of 1950, parishes or**
 16 **municipalities, and the United States.**

17 **(6) Mineral rights.**

18 **(7) Pipeline servitudes.**

19 **(8) Predial servitudes.**

20 Section 2. R.S. 47:2121, 2123, 2128, 2131, 2152, 2157, 2161, 2196, 2197, 2266, and
 21 2271 through 2280 are hereby repealed in their entirety.

22 Section 3. The Louisiana State Law Institute is hereby authorized and directed to
 23 review all statutes modified or repealed by this Act and make any necessary technical
 24 changes. The Institute shall make recommendation as it deems necessary to clarify, modify,
 25 or eliminate antiquated provisions of law consistent with the provisions of this Act and to
 26 submit its recommendations to the legislature on or before January 1, 2026.

27 Section 4. This Act shall apply to all taxable periods beginning on or after January
 28 1, 2026.

29 Section 5. This Act shall become effective and operative on January 1, 2026, if the
 30 proposed amendment to Article VII, Section 25 of the Constitution of Louisiana contained

1 in the Act which originated as Senate Bill No. 119 of this 2024 Regular Session of the
2 Legislature is adopted at a state-wide election and becomes effective or if a proposed
3 amendment to Article VII, Section 25 of the Constitution of Louisiana, which authorizes
4 liens and privileges on immovable property for nonpayment of taxes is adopted at a
5 statewide election prior to December 7, 2024.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____