

HOUSE COMMITTEE AMENDMENTS

2025 Regular Session

Amendments proposed by House Committee on Ways and Means to Reengrossed Senate Bill No. 55 by Senator Miller

AMENDMENT NO. 1

On page 1, line 4, after "2204," delete the remainder of the line in its entirety and at the beginning of line 5 delete "(E)," and insert "2207 through"

AMENDMENT NO. 2

On page 2, line 1, after "R.S. 47:2127(E)" and before "of Section 1" delete "and 2208(F)"

AMENDMENT NO. 3

On page 2, line 12, after "2204," and before "2209," delete "the heading of 2208 and (A), (D), and (E)," and insert "2207 through"

AMENDMENT NO. 4

On page 2, line 21, after "R.S. 47:2127(E)" and before "of Section 1" delete "and 2208(F)"

AMENDMENT NO. 5

On page 4, delete lines 3 and 4 in their entirety and insert the following:

"in the property at issue as shown in the conveyance and mortgage records of the appropriate parish **as of the date of the determination.**"

AMENDMENT NO. 6

On page 7, line 12, after "**encumbrances.**" delete the remainder of the line in its entirety and delete lines 13 and 14 in their entirety

AMENDMENT NO. 7

On page 21, between lines 22 and 23, insert the following:

"* * *

AMENDMENT NO. 8

On page 27, between lines 15 and 16, insert the following:

"C.(1) A political subdivision in whose favor a tax lien certificate is issued pursuant to Paragraph (A)(4) of this Section shall cause the tax lien certificate, paraphed for identification with a copy of the tax sale certificate evidencing the adjudication, to be filed for registry in the mortgage records of the parish in which the property is located. Recordation shall have the effect of converting the tax sale title adjudicated to the political subdivision to a tax lien.

(2) For purposes of the three-year periods set forth in R.S. 47:2266.1(A)(1) and Subsection D of this Section, the recordation of a tax lien certificate in accordance with this Subsection shall be deemed to occur on the date of the recordation of the tax sale certificate evidencing the adjudication."

AMENDMENT NO. 9

On page 27, at the beginning of line 16, delete "C." and insert "**D.**"

AMENDMENT NO. 10

On page 30, delete lines 26 through 29 in their entirety and on page 31, delete line 1 in its entirety and insert the following:

"The ordinance allowing for the public sale of adjudicated property, sale of immovable property to enforce a tax lien certificate held by a political subdivision, or assignment of a tax lien certificate issued to a political subdivision may provide that the public sale may be subject to terms and conditions imposed by the political subdivision in the ordinance. ~~The political subdivision may also authorize the sale~~"

AMENDMENT NO. 11

On page 31, between lines 6 and 7, insert the following:

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

A.(1) At Following the sale or donation of adjudicated property, at any time after the expiration of the sixty-day or six-month periods, as applicable, set forth in R.S. 47:2206(A) ~~and (B)~~, and, if applicable, upon the satisfaction of any terms or conditions required in the ordinance authorizing the sale or donation, the acquiring person, or his successors and assigns, may send to the political subdivision a written notice requesting that the political subdivision authenticate ~~a~~ **the** sale or donation. The political subdivision shall authenticate the sale or donation within ten days from the date of the request or as soon thereafter as ~~practical~~ **practicable**.

(2) Immediately following the public sale of immovable property to enforce a tax lien held by a political subdivision and, if applicable, upon the satisfaction of any terms or conditions imposed by the ordinance authorizing the public sale, the political subdivision shall execute in favor of the winning bidder an act of sale. Except as otherwise provided in R.S. 47:2268(B), the sale shall operate to terminate all interests in the immovable property.

(3) The acquiring person A transferee of immovable property in accordance with this Subpart shall be responsible for filing the **act of** sale or donation and payment of all filing fees. The only warranty owed by the political subdivision shall be a warranty against eviction resulting from a prior alienation by the political subdivision. Otherwise, all sales and donations shall be without warranty, either expressed or implied, even as to return or reduction of the purchase price, including without limitation the warranty against redhibitory defects or vices and the warranty that the thing sold is reasonably fit for its ordinary purpose or the ~~acquiring person's~~ **transferee's** intended or particular purpose. These waivers or exclusions of warranties shall be self-operative regardless of whether the waivers or exclusions are contained in the act of sale or donation, and regardless of whether they are clear and unambiguous, and regardless of whether they are brought to the attention of the ~~acquiring person~~ **transferee**. This provision supersedes the requirements of any other law.

B. The writing constituting the An act of sale shall be sufficient **for purposes of this Section** if it is a writing in the following form:

"NON-WARRANTY CASH SALE
STATE OF LOUISIANA
PARISH OF _____

BE IT KNOWN, on the dates written below before the undersigned Notaries Public, duly commissioned and qualified in their respective parishes, personally came and appeared:

[NAME OF POLITICAL SUBDIVISION],
a political subdivision of the State of Louisiana, represented herein by _____, authorized by virtue of the attached ordinance of [name of governing body for the political subdivision], referred to as "Seller", who declared that:

Seller sells, without any warranty of title whatsoever, either expressed or implied, even as to the return or reduction of the purchase price, except for the warranty against eviction resulting from a prior alienation by the political subdivision, but with full substitution and subrogation in and to all the rights and actions of warranty which Seller may have, to:

[NAME OF PURCHASER]
a _____, [for individuals, add marital status] whose permanent mailing address is _____, referred to as "Purchaser", all of Seller's right, title and interest in and to the property more fully described on Exhibit "A" attached hereto and made a part hereof, together with all appurtenances thereunto belonging or in any way appertaining, and all buildings and improvements located on the property, if any, collectively referred to as the "Property".

This sale is made and accepted for and in consideration of the sum of _____ (\$ _____) cash, which Purchaser has paid to Seller.

[Purchaser acknowledges that the property is being conveyed subject to any and all conditions and restrictions which may be required or recited in the attached ordinance.]

The _____ ad valorem taxes are to be paid by Purchaser.

THUS DONE AND PASSED by Seller, before me, Notary, and the undersigned competent witnesses, on this _____ day of _____, _____, in the city of _____, Louisiana.

WITNESSES: SELLER:
[NAME OF POLITICAL SUBDIVISION]

Printed Name:

Printed Name:

Name:
Title:

NOTARY PUBLIC
Printed Name: _____
Notary/Bar Roll No.: _____

THUS DONE AND PASSED by Purchaser, before me, Notary, and the undersigned competent witnesses on this _____ day of _____, _____, in the city of _____, Louisiana.

WITNESSES: PURCHASER:
[[NAME OF PURCHASER]]

Printed Name:

Printed Name:

Name:

Title:

NOTARY PUBLIC

Printed Name: _____

Notary/Bar Roll No.: _____ "

C. ~~The writing constituting the~~ **An act of** donation shall be sufficient **for** **purposes of this Section** if it is a writing in the following form:

"NON-WARRANTY DONATION

STATE OF LOUISIANA

PARISH OF _____

BE IT KNOWN, on the dates written below before the undersigned Notaries Public, duly commissioned and qualified in their respective parishes, personally came and appeared:

[NAME OF POLITICAL SUBDIVISION],

a political subdivision of the State of Louisiana, represented herein by _____, authorized by virtue of the attached Ordinance of [name of governing body for the political subdivision], hereinafter referred to as "Donor", who declared that:

Donor donates and delivers, without any warranty of title whatsoever, either express or implied, except for the warranty against eviction resulting from a prior alienation by the political subdivision, but with full substitution and subrogation in and to all the rights and actions of warranty which Donor may have, to :

[NAME OF DONEE]

a _____, [for individuals, add marital status] whose permanent mailing address is _____, referred to as "Donee", all of the right, title and interest of the Donor in and to the property more fully described on Exhibit "A" attached hereto and made a part hereof, together with all appurtenances thereunto belonging or in any way appertaining, and all buildings and improvements located on the property, if any, collectively referred to as the "Property".

This donation is accepted by Donee.

Donee warrants and acknowledges to and agrees with Donor that Donee is accepting the property subject to any and all conditions and restrictions which may be required or recited in the attached ordinance.

Donor has been advised that the property donated can be used only for the purposes set forth in Article VII, Section 14(B) of the Louisiana Constitution.

The _____ ad valorem taxes are to be paid by Donee.

THUS DONE AND PASSED by Donor, before me, Notary, and the undersigned competent witnesses, on this _____ day of _____, _____, in the city of _____, Louisiana.

WITNESSES:

DONOR: _____

[NAME OF POLITICAL SUBDIVISION]

Printed Name: _____

Printed Name: _____

Name:
Title:

NOTARY PUBLIC

Printed Name: _____
Notary/Bar Roll No.: _____

THUS DONE AND PASSED by Donee, before me, Notary, and the undersigned competent witnesses, on this _____ day of _____, _____, in the city of _____, Louisiana.

WITNESSES: DONEE: _____
[NAME OF DONEE]

Printed Name: _____
Printed Name: _____

Name:
Title:

NOTARY PUBLIC

Printed Name: _____
Notary/Bar Roll No.: _____ "

D. The provisions of R.S. 41:1338 shall not apply to the property being sold or donated in accordance with this Section.

E. A certified copy of the sale or donation shall be prima facie evidence of the regularity of all matters dealing with the sale or donation and the validity of the sale or donation **as reflected in the information contained therein.**"

AMENDMENT NO. 12

On page 31, delete lines 22 through 25 in their entirety and insert the following:

"tax **lien** auction parties whose ~~interest the acquiring person, his successors, or assigns intends to be~~ **interests have been or will be** terminated were identified, how the address of each ~~tax sale party or tax auction party~~ **such person** was obtained, how the written notice was sent, the results of sending the written notice, and the dates of publication. ~~The~~ **For sales and donations of adjudicated property, the**"

AMENDMENT NO. 13

On page 33, line 20, after "Pursuant to R.S." and before "the following" delete "47:2208(C)," and insert "**47:2207(A)(2) or 2208(C), as applicable,**"

AMENDMENT NO. 14

On page 34, delete line 7 in its entirety and insert the following:

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

1 C. With respect to a donation **of adjudicated property**, the filing of the
 2 affidavit provided for in Subsection A of this Section shall operate as a cancellation,
 3 termination, release, or erasure of record of all statutory impositions of the donor
 4 political subdivision, and all other interests, liens, mortgages, privileges, and other
 5 encumbrances recorded against the property donated and listed in the affidavit,
 6 except governmental liens and statutory impositions of political subdivisions other
 7 than the donee political subdivision."

8 AMENDMENT NO. 15

9 On page 38, delete lines 17 through 20 in their entirety and insert the following:

10 "~~(4)(a)~~**(3)(a)** The tax collector shall not refuse to accept payment of the
 11 termination"

12 AMENDMENT NO. 16

13 On page 38, at the beginning of line 24, delete "~~(c)~~" and insert "(b)"

14 AMENDMENT NO. 17

15 On page 42, line 18, after "**certificate**" and before the period "." delete "**improperly issued**"
 16 and insert "**in accordance with other applicable provisions of law**"