

1 any terms or conditions imposed by the ordinance authorizing the public sale, the
 2 political subdivision shall execute in favor of the winning bidder an act of sale.
 3 Except as otherwise provided in R.S. 47:2268(B), the sale shall operate to terminate
 4 all interests in the immovable property.

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

19 * * *

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

23 * * *

24 §2266.1. Procedure to recognize amounts due under tax lien certificate

25 A.(1) Upon the ~~expiration of the~~ later of **either the expiration** three years
 26 from recordation of the tax lien certificate; or the tax sale certificate if R.S.
 27 47:2201(B) is applicable, or **the expiration of** six months ~~after providing the notices~~
 28 ~~required by~~ **from compliance with the notice requirements of** R.S. 47:2156, a
 29 certificate holder may, by verified petition, institute in a court of competent

1 jurisdiction, as determined by the value of the immovable property described and not
 2 by the value of the delinquent obligation, an ordinary proceeding seeking recognition
 3 of the delinquent obligation and the lien and privilege evidenced by the tax lien
 4 certificate. The petition shall name as a defendant each owner of the property shown
 5 in the conveyance records.

6 * * *

7 Section 2. R.S. 47:2207 as amended and reenacted by Section 2 of Act No. 411 of
 8 the 2025 Regular Session of the Legislature of Louisiana is hereby repealed.

9 Section 3. During the 2025 Regular Session of the Legislature of Louisiana, Sections
 10 1 and 2 of Act No. 411 amended and reenacted R.S. 47:2207. It is the intent of the
 11 Legislature that R.S. 47:2207 as amended and reenacted by Section 1 of Act No. 411 shall
 12 control. The Louisiana State Law Institute is hereby directed to print the provisions of R.S.
 13 47:2207 as they appear in Section 1 of Act No. 411 as amended by this Act and no longer
 14 print those provisions as they appear in Section 2 of Act No. 411.

15 Section 4. This Act shall become effective upon signature by the governor or, if not
 16 signed by the governor, upon expiration of the time for bills to become law without signature
 17 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
 18 vetoed by the governor and subsequently approved by the legislature, this Act shall become
 19 effective on the day following such approval.

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Senate Legislative Services. The keyword, summary, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

	DIGEST	
SB 191 Original	2026 Regular Session	Miller

Present law allows political subdivisions to adopt ordinances which convert title to adjudicated property held by the political subdivision to a tax lien certificate issued to the political subdivision.

Proposed law clarifies a tax lien certificate is issued in favor of the political subdivision and otherwise retains present law.

Present law provides that for purposes of procedure to recognize amounts due under the tax lien certificate, the period of adjudication may include the three-year period required for the tax lien certificate.

Proposed law clarifies that the period of adjudication may include the three-year period

required for the tax lien certificate for purposes of a public sale of immovable property for the enforcement of a tax lien held by a political subdivision.

Present law provides that if the conversion occurs after three years from the recordation of the adjudication with the recorder of conveyances of the parish in which the property is located, the property may be sold after complying with present law notice requirements.

Proposed law provides that if the ordinance is adopted more than three years after the recordation of the adjudication with the recorder of conveyances of the parish where the property is located, enforcement of the tax lien may commence immediately after the tax lien certificate is recorded and any other requirements imposed by present law and the ordinance have been satisfied.

Present law provides that following the sale or donation of adjudicated property, the acquiring person may send the political subdivision a written notice requesting that the political subdivision authenticate the sale or donation.

Proposed law changes the terminology from acquiring person to transferee and from authenticate to execute and otherwise retains present law.

Present law requires the transferee to file the act of sale or donation and pay all filing fees.

Proposed law clarifies that the act of sale or donation is required to be filed for recordation in the conveyance records of the parish where the property is located and otherwise retains present law.

Present law allows a certificate holder to institute an ordinary proceeding seeking recognition of the delinquent obligation and the lien and privilege evidenced by the tax lien certificate upon the expiration of the later of the following:

- (1) Three years from recordation of the tax lien certificate;
- (2) Three years from the recordation of the tax sale certificate; or
- (3) Six months after providing the notices required by present law.

Proposed law allows a certificate holder to institute an ordinary proceeding seeking recognition of the delinquent obligation and the lien and privilege evidenced by the tax lien certificate at the later of the following:

- (1) Either the expiration of three years from recordation of the tax lien certificate or from recordation of the tax sale certificate whichever is applicable; or
- (2) Expiration of six months from compliance with the notice requirements of present law.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Amends R.S. 47:2201(B), 2207(A) and (E), and 2266.1(A)(1); repeals R.S. 47:2207 as amended and reenacted by §2 of Act No. 411 of the 2025 RS)