

SENATE BILL NO. 191

BY SENATOR MILLER

1 AN ACT

2 To amend and reenact R.S. 47:2153(C)(1)(a), 2201(B), 2207(A) and (E), and 2266.1(A)(1)
3 and to repeal R.S. 47:2207 as amended and reenacted by Section 2 of Act No. 411
4 of the 2025 Regular Session of the Legislature of Louisiana, relative to the
5 assessment, payment, and allocation of ad valorem taxes; to provide for
6 advertisements for tax lien auctions; to provide for ordinances related to the sale or
7 donation of adjudicated property and the adjudication period thereof; to provide for
8 the act of sale or donation of adjudicated property; to provide for the procedure to
9 recognize amounts due under a tax lien certificate; to provide for an effective date;
10 and to provide for related matters.

11 Be it enacted by the Legislature of Louisiana:

12 Section 1. R.S. 47:2153(C)(1)(a), 2201(B), 2207(A) and (E), and 2266.1(A)(1) are
13 hereby amended and reenacted to read as follows:

14 §2153. Notice of delinquency; tax lien holder; tax lien auction

15 * * *

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

22 "DELINQUENT TAX AND STATUTORY IMPOSITION LIST

23 _____ vs. Delinquent Tax Debtors

24 (insert appropriate taxing bodies)

25 By virtue of the authority vested in me by the constitution and the laws of the
26 state of Louisiana, I will sell by public auction, at _____,
27 beginning at _____ o'clock a.m. on _____, the _____ day of

1 _____, _____, and continuing on each succeeding legal day, until the auction
 2 is completed, the tax lien. I will issue in favor of the winning bidder and record in
 3 the mortgage records a tax lien certificate to all immovable property on which taxes
 4 are now due to _____, to enforce collection of taxes
 5 (insert affected taxing bodies) assessed in the year _____, together with interest
 6 thereon from January 1, _____, at a rate not to exceed one percent (1%) per month on
 7 a noncompounding basis until paid and all costs. The names of the delinquent tax
 8 debtors, the amount of statutory impositions due, including any due for prior years,
 9 and the immovable property assessed to each for which a tax lien certificate will be
 10 issued are as follows: (Insert names of delinquent tax debtors in alphabetical order,
 11 the amount of statutory impositions due, including any due for prior years on each
 12 specific piece of property, and the description of each specific piece of immovable
 13 property for which a tax lien certificate will be issued.)

14 At the auction, I will sell the tax lien to the winning bidder. The sale will be
 15 for cash or other payment method acceptable to the tax collector, in legal tender
 16 money of the United States.

17 At any time prior to the institution of an action to enforce the tax lien, the tax
 18 lien may be extinguished by paying the price paid at auction together with interest
 19 at the rate established at the tax lien auction which shall not exceed one percent (1%)
 20 per month on a noncompounding basis computed on the amount paid at auction by
 21 the tax lien certificate purchaser until terminated, a penalty at the rate of five percent
 22 (5%), and costs reimbursable pursuant to R.S. 47:2156. The termination payment
 23 shall also include the amount of any subsequent parish and municipal statutory
 24 impositions paid by the tax lien certificate holder, together with the applicable five
 25 percent (5%) penalty and any applicable interest computed on the statutory
 26 impositions at a rate of one percent (1%) per month on a noncompounding basis."

27 * * *

28 §2201. Ordinance; sale or donation of adjudicated property; sale of tax lien held by
 29 a political subdivision; issuance of a tax lien certificate for
 30 adjudicated property; sale of immovable property to enforce a tax

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

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

20 * * *

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

24 * * *

25 §2266.1. Procedure to recognize amounts due under tax lien certificate

26 A.(1) Upon the ~~expiration of the~~ later of **either the expiration of** three years
 27 from recordation of the tax lien certificate; or the tax sale certificate if R.S.
 28 47:2201(B) is applicable, or **the expiration of** six months ~~after providing the notices~~
 29 ~~required by~~ **from compliance with the notice requirements of** R.S. 47:2156, a
 30 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. The provisions of R.S. 47:2153 as amended by Section 1 of this Act shall
16 apply to tax lien auctions occurring on or after January 1, 2027.

17 Section 5. This Act shall become effective upon signature by the governor or, if not
18 signed by the governor, upon expiration of the time for bills to become law without signature
19 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
20 vetoed by the governor and subsequently approved by the legislature, this Act shall become
21 effective on the day following such approval.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____