RÉSUMÉ DIGEST

ACT 96 (SB 191) **2026 Regular Session** **Miller**

Existing law requires a tax collector to publish a notice of delinquency and to advertise for auction the consolidated delinquent tax list under one form in the official journal of the political subdivision.

New law retains existing law but changes the requirements for advertisements for auction of the consolidated delinquent tax list from one advertisement to two advertisements within 30 days.

Existing 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.

New law provides that a tax lien certificate is issued in favor of the political subdivision and otherwise retains existing law.

Existing law provides that for purposes of the 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.

New law authorizes the period of adjudication to 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.

Prior law provided 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 existing law notice requirements.

New 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 existing law and the ordinance have been satisfied.

Existing 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.

New law changes the terminology from acquiring person to transferee and from authenticate to execute and otherwise retains existing law.

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

New law further requires the act of sale or donation to be filed for recordation in the conveyance records of the parish where the property is located and otherwise retains existing law.

Existing 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 existing law.

New 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) The expiration of six months from compliance with the notice requirements of existing law.

Changes to requirements for advertisements for auction of the consolidated delinquent tax are applicable to tax lien auctions occurring on or after January 1, 2027.

Effective May 11, 2026.

(Amends R.S. 47:2153(C)(1)(a), 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)