

Regular Session, 2007

HOUSE BILL NO. 335

BY REPRESENTATIVE LAFLEUR

TAX/AD VALOREM TAX: Repeals the annual fee for notice of ad valorem tax delinquency to mortgagees and authorizes a new one-time fee for notice of ad valorem tax delinquency

1 AN ACT

2 To amend and reenact R.S. 47:2180.1(A), relative to the fee paid for notice of ad valorem
3 tax delinquency to mortgagees; to repeal the annual fee of five dollars; to authorize
4 a new one-time fee of twenty dollars for notice of tax delinquency; to provide
5 relative to the notice of delinquency to the current mortgage holder upon payment
6 of the fee; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:2180.1(A) is hereby amended and reenacted to read as follows:

9 §2180.1. Notice to mortgagee

10 A. On the second day after the deadline for payment of taxes each year, or
11 as soon thereafter as possible, the tax collector shall address to each person holding
12 a properly recorded mortgage on immovable property for which taxes are delinquent,
13 if such mortgage holder has notified the tax collector of such recorded mortgage, a
14 written notice as provided in R.S. 47:2180 that the taxes on the immovable must be
15 paid within twenty days after the service or mailing of the notice or the property will
16 be sold according to law. The notice shall be sent to each person holding a properly
17 recorded mortgage on immovable property for which taxes are delinquent by
18 certified mail return receipt requested or by personal or domiciliary service on the
19 mortgagee. The notification by the mortgagee to the tax collector shall state the legal

1 description of the immovable property and the name of the record owner. The
 2 mortgagee requiring notice of delinquency shall pay the sum of ~~five dollars annually~~
 3 twenty dollars, per assessment, to the sheriff to defray the cost of providing the
 4 notice. ~~The notification by the mortgagee to the tax collector shall be renewed~~
 5 ~~annually.~~ Upon payment of the fee, the sheriff shall provide the notice of
 6 delinquency to the current holder of the mortgage for the full term of the mortgage
 7 or until the sheriff receives notice of the recording of the cancellation of the
 8 mortgage. The mortgage holder shall maintain with the sheriff the current mailing
 9 and mortgage holder information.

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument.

LaFleur

HB No. 335

Abstract: Repeals the annual \$5 fee paid by a mortgagee in order to receive the notice of delinquency of ad valorem taxes, and authorizes a new one-time \$20 fee paid to the sheriff in order to receive a notice of tax delinquency of ad valorem taxes.

Present law provides that a mortgagee requiring notice of delinquency of ad valorem taxes shall pay the sum of \$5 annually, per assessment, to the sheriff to defray the cost of providing the notice of delinquency.

Proposed law repeals the \$5 fee, and authorizes a new one-time \$20 fee paid to the sheriff in order to receive a notice of tax delinquency of ad valorem taxes for the full term of the mortgage, or until the sheriff receives notice of cancellation of the mortgage.

Proposed law requires the mortgage holder to maintain current mailing and mortgage holder information.

(Amends R.S. 47:2180.1(A))