
DIGEST

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Berthelot

HB No. 488

Abstract: Authorizes an agent of a tax collector to sell property for delinquent taxes and requires that the fee charged by the authorized agent be included within the costs the collector can recover in the tax sale.

Present constitution prohibits the forfeiture of property for nonpayment of taxes. However, at the expiration of the year in which the taxes are due, the collector, without suit, and after giving notice to the delinquent as required by present law shall advertise for sale the property on which the taxes are due. Further requires the collector to sell the least quantity of property which any bidder will buy for the amount of the taxes, interest, and costs.

Present constitution requires, relative to delinquent taxes on movables, the tax collector to seize and sell sufficient movable property of the delinquent taxpayer to pay the tax, whether or not the property seized is the property assessed with delinquent taxes.

Proposed constitutional amendment retains present constitution but adds that the collector or an authorized agent of the collector may sell the property of the delinquent taxpayer. Requires the fixed or contingent fee of the collector's authorized agent charged on the date of delinquency be included in the costs the collector can recover in the sale of the property. Provides for submission of the proposed amendment to the voters at the statewide election to be held Nov. 4, 2014.

(Amends Const. Art. VII, §25(A)(1) and (E))