

1 of the property which the debtor points out. If the debtor does not point out
 2 sufficient property, the collector shall sell immediately the least quantity of property
 3 which any bidder will buy for the amount of the taxes, interest, and costs, which shall
 4 also include the fixed or contingent fee of an authorized agent of the collector, not
 5 to exceed the maximum amount set in accordance with applicable state law, charged
 6 on the date of delinquency. The sale shall be without appraisalment. A tax deed by
 7 a tax collector shall be prima facie evidence that a valid sale was made.

8 * * *

9 (E) Movables; Tax Sales. When taxes on movables are delinquent, the tax
 10 collector or an authorized agent of the collector shall seize and sell sufficient
 11 movable property of the delinquent taxpayer to pay the tax and costs, which shall
 12 also include the fixed or contingent fee of an authorized agent of the collector, not
 13 to exceed the maximum amount set in accordance with applicable state law, charged
 14 on the date of delinquency, whether or not the property seized is the property which
 15 was assessed. Sale of the property shall be at public auction, without appraisalment,
 16 after ten days advertisement, published within ten days after date of seizure. It shall
 17 be absolute and without redemption.

18 If the tax collector can find no corporeal movables of the delinquent to seize,
 19 he may levy on incorporeal rights, by notifying the debtor thereof, or he may proceed
 20 by summary rule in the courts to compel the delinquent to deliver for sale property
 21 in his possession or under his control.

22 * * *

23 Section 2. Be it further resolved that this proposed amendment shall be submitted
 24 to the electors of the state of Louisiana at the statewide election to be held on November 4,
 25 2014.

26 Section 3. Be it further resolved that on the official ballot to be used at the election,
 27 there shall be printed a proposition, upon which the electors of the state shall be permitted
 28 to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as
 29 follows:

1 Do you support an amendment allowing an authorized agent of a tax
 2 collector to assist in the tax sale process, including the sale of property for
 3 delinquent taxes and that the fee charged by the authorized agent be included
 4 within the costs that the collector can recover in the tax sale? (Amends
 5 Article VII, Section 25(A)(1) and (E))

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, 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)]

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, not to exceed the maximum amount set in accordance with present law, 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))

Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on Ways and Means to the original bill.

1. Added limitation that the fixed or contingent fee amount charged by the authorized agent of the collector shall not exceed the maximum amount set by applicable state law.
2. Clarified the ballot language that the authorized agent of the collector is authorized to assist in the tax sale process including the sale of the property.