HLS 19RS-668 ENGROSSED

2019 Regular Session

HOUSE BILL NO. 466

BY REPRESENTATIVE DAVIS

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

PROPERTY/RIGHTS: Provides relative to notice requirements for property that is subject to tax sales

AN ACT

To enact R.S. 47:2153(A)(1)(c), relative to tax sales; to provide with respect to property subject to tax sale; to provide for tax sale procedures and notifications; to provide requirements for certain notices; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:2153(A)(1)(c) is hereby enacted to read as follows:

7 §2153. Notice of delinquency and tax sale

8 A.(1)

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(c) In the absence of actual notice, the tax collector shall demonstrate a reasonable effort to provide notice of the tax sale to the debtor. A reasonable effort may include a public records search in the parish where the property is located and the parish of the last known address of the debtor or any other effort reasonably calculated to locate the debtor. The tax collector may file an affidavit that specifically states what searches were conducted with respect to the debtor with the recorder of mortgages of the parish in which the property is located to demonstrate a reasonable effort to provide notice of the tax sale. Failure of the debtor to receive actual notice of the tax sale shall not affect the validity of the tax sale when the tax collector demonstrates a reasonable effort to provide notice of the tax sale. If the

Page 1 of 2

CODING: Words in struck through type are deletions from existing law; words <u>underscored</u> are additions.

of the tax sale shall be sufficient if made to the succession representative, if

applicable, or to a curator as provided by law.

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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)]

HB 466 Engrossed

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Davis

Abstract: Requires a tax collector to demonstrate a reasonable effort to provide a debtor with notice of tax sale when the debtor has not received actual notice.

<u>Present law</u> provides that the sale of property for nonpayment of taxes is an action that affects a property right protected by the Fourteenth Amendment of the U.S. Constitution and the state constitution.

<u>Present law</u> requires a tax collector to give a debtor notice by mail or other means to ensure the debtor has been notified of the tax delinquency and tax sale prior to the tax sale. Further requires that when a debtor does not receive actual notice of the tax sale, the tax collector must take additional reasonable steps to attempt to provide notice to the debtor prior to the tax sale.

<u>Proposed law</u> retains <u>present law</u> and establishes that the tax collector may demonstrate the additional reasonable steps made to provide notice by performing public records searches or by performing other actions reasonably calculated to locate the debtor.

<u>Proposed law</u> authorizes the tax collector to file an affidavit specifically stating the searches conducted to locate the debtor to satisfy the requirement to demonstrate additional reasonable steps to locate the debtor as set forth in <u>proposed law</u>.

<u>Proposed law</u> provides that the validity of a tax sale is not affected if tax collector demonstrates reasonable efforts to provide notice to the debtor, regardless if the debtor receives actual notice.

<u>Present law</u> provides that in cases of the death of the debtor, his succession representative, if applicable, or curator is the proper party to receive notice of the tax sale. <u>Proposed law</u> retains <u>present law.</u>

(Adds 47:2153(A)(1)(c))