



**OFFICE OF LEGISLATIVE AUDITOR  
Fiscal Note**

Fiscal Note On: **HB 466** HLS 19RS 668  
 Bill Text Version: **ENGROSSED**  
 Opp. Chamb. Action:  
 Proposed Amd.:  
 Sub. Bill For.:

|   |         |                             |
|---|---------|-----------------------------|
| <b>Date:</b> April 30, 2019               | 4:03 PM | <b>Author:</b> DAVIS        |
| <b>Dept./Agy.:</b> Sheriffs' Offices      |         | <b>Analyst:</b> Philip Fach |
| <b>Subject:</b> Notification of Tax Sales |         |                             |

PROPERTY/RIGHTS EG SEE FISC NOTE LF EX Page 1 of 1  
 Provides relative to notice requirements for property that is subject to tax sales

**Purpose of Bill:** This bill requires the tax collector to demonstrate a reasonable effort to provide notice of tax sale to the debtor when there is an absence of an actual notice. The bill also clarifies what may constitute "reasonable effort" and provides that the tax collector may file an affidavit documenting/demonstrating that reasonable effort was taken. When the tax collector demonstrates reasonable effort, the failure of the debtor to receive the actual notice shall not affect the validity of the tax sale.

| <b>EXPENDITURES</b> | <b><u>2019-20</u></b> | <b><u>2020-21</u></b> | <b><u>2021-22</u></b> | <b><u>2022-23</u></b> | <b><u>2023-24</u></b> | <b><u>5 -YEAR TOTAL</u></b> |
|---------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------------|
| State Gen. Fd.      | \$0                   | \$0                   | \$0                   | \$0                   | \$0                   | \$0                         |
| Agy. Self-Gen.      | \$0                   | \$0                   | \$0                   | \$0                   | \$0                   | \$0                         |
| Ded./Other          | \$0                   | \$0                   | \$0                   | \$0                   | \$0                   | \$0                         |
| Federal Funds       | \$0                   | \$0                   | \$0                   | \$0                   | \$0                   | \$0                         |
| Local Funds         | SEE BELOW             | SEE BELOW             | SEE BELOW             | SEE BELOW             | SEE BELOW             |                             |
| <b>Annual Total</b> |                       |                       |                       |                       |                       |                             |

  

| <b>REVENUES</b>     | <b><u>2019-20</u></b> | <b><u>2020-21</u></b> | <b><u>2021-22</u></b> | <b><u>2022-23</u></b> | <b><u>2023-24</u></b> | <b><u>5 -YEAR TOTAL</u></b> |
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| State Gen. Fd.      | \$0                   | \$0                   | \$0                   | \$0                   | \$0                   | \$0                         |
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| Ded./Other          | \$0                   | \$0                   | \$0                   | \$0                   | \$0                   | \$0                         |
| Federal Funds       | \$0                   | \$0                   | \$0                   | \$0                   | \$0                   | \$0                         |
| Local Funds         | \$0                   | \$0                   | \$0                   | \$0                   | \$0                   | \$0                         |
| <b>Annual Total</b> | \$0                   | \$0                   | \$0                   | \$0                   | \$0                   | \$0                         |

**EXPENDITURE EXPLANATION**

**The impact on local fund expenditures may vary among individual Sheriffs' Offices.**

An official with the **East Baton Rouge Sheriff's Office** stated that conducting public records searches would not increase expenditures. However, this official estimated that there could be increased costs involved with research related to deceased debtor situations and the preparation and filing of affidavits. If the Office had to hire an additional employee to handle increased workload, they estimate an annual expenditure increase of approximately \$40,000 (in local funds).

Officials with the **Lincoln and West Feliciana Parish Sheriffs' Offices** do not foresee this bill increasing or decreasing their expenditures.

**REVENUE EXPLANATION**

**There is no anticipated direct material effect on governmental revenues as a result of this measure.**

Officials with the East Baton Rouge, Lincoln, and West Feliciana Parish Sheriffs' Offices stated that this bill would have no impact on revenues.

Senate  
 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}  
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House  
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}  
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

*Michael G. Battle*  
**Michael G. Battle**  
 Manager, Advisory Services