

ACT No. 384

2019 Regular Session

HOUSE BILL NO. 466

BY REPRESENTATIVES DAVIS AND GLOVER

1 AN ACT

2 To amend and reenact R.S. 47:2153(A)(1)(a) and 2156(B)(1) and to enact R.S.
3 47:2153(A)(1)(c), relative to tax sales; to provide with respect to property subject to
4 tax sale; to provide for tax sale procedures and notifications; to provide requirements
5 for certain notices; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:2153(A)(1)(a) and 2156(B)(1) are hereby amended and reenacted
8 and R.S. 47:2153(A)(1)(c) is hereby enacted to read as follows:

9 §2153. Notice of delinquency and tax sale

10 A.(1)(a) No later than the first Monday of February of each year, or as soon
11 thereafter as possible, the tax collector shall send a written notice by certified mail,
12 return receipt requested, to each tax notice party when the tax debtor has not paid all
13 the statutory impositions which have been assessed on immovable property,
14 notifying the person that the statutory impositions on the immovable property shall
15 be paid within twenty days after the sending of the notice or as soon thereafter before
16 the tax sale is scheduled, or that tax sale title to the property will be sold according
17 to law. After the property goes to tax sale and within ninety days of the expiration
18 of the redemptive period, the tax collector shall provide written notice by first class
19 mail to each tax notice party that tax sale title to the property has been sold at tax
20 sale and that after the expiration of the redemptive period, the property cannot be
21 redeemed. The notice shall be sufficient if it is in the following form:

22 * * *

1 (c)(i) If the written notice by certified mail is returned for any reason, the tax
2 collector shall demonstrate a reasonable and diligent effort to provide notice of the
3 tax sale to the tax debtor. To demonstrate a reasonable and diligent effort, the tax
4 collector shall attempt to deliver notice of the delinquent taxes and tax sale by first
5 class mail to the last known address of the debtor and take any three of the following
6 additional steps to notify the tax debtor:

7 (aa) Perform a computer search of digitized records and databases of the
8 clerk of court or sheriff's office for addresses of other properties that may be owned
9 by the debtor.

10 (bb) Contact the tax assessor of the parish in which the property is located
11 for the addresses of other properties that may be owned by the debtor.

12 (cc) Examine the mortgage or conveyance records of the parish where the
13 property is located to determine whether there are any other transactions pertaining
14 to the property.

15 (dd) Attempt personal or domiciliary service of the notice.

16 (ee) Post the notice of tax sale at the property.

17 (ii) The notice of the tax sale shall be sent by certified mail or commercial
18 courier to all addresses discovered through the steps set forth in this Subparagraph.
19 The tax collector may recover all reasonable and customary costs actually incurred
20 in complying with these steps.

21 (iii) Failure of the debtor to receive actual notice of the tax sale shall not
22 affect the validity of the tax sale when the tax collector demonstrates a reasonable
23 and diligent effort to provide notice of the tax sale as set forth in this Subsection. If
24 the debtor is deceased, the notice of tax sale and the reasonable and diligent effort
25 to provide notice of the tax sale shall be sufficient if to the succession representative,
26 if applicable, or to a curator as provided by law.

27 * * *

28 §2156. Post-sale notice

29 * * *

1 B.(1)(a) For each property for which tax sale title was sold at tax sale to a tax
 2 sale purchaser, each collector shall within thirty days of the filing of the tax sale
 3 certificate, or as soon as practical thereafter, provide written notice to the following
 4 persons that tax sale title to the property has been sold at tax sale. The notice shall
 5 be sent by postage prepaid United States mail to each tax notice party and each tax
 6 sale party whose interest would be shown on a thirty-year mortgage certificate in the
 7 name of the tax debtor and whose interest was filed prior to the filing of the tax sale
 8 certificate.

9 (b) For each property which tax sale title was sold at tax sale to a tax sale
 10 purchaser, the tax collector shall within ninety days of the expiration of the
 11 redemptive period provide written notice to each tax notice party that tax sale title
 12 to the property has been sold at tax sale. The notice shall be sent by first class mail.
 13 The notice shall be sufficient if it is in the form set forth in Paragraph (3) of this
 14 Subsection.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____