Regular Session, 2014

HOUSE BILL NO. 488

BY REPRESENTATIVE BERTHELOT

1	A JOINT RESOLUTION
2	Proposing to amend Article VII, Section 25(A)(1) and (E) of the Constitution of Louisiana,
3	relative to tax sales; to provide relative to authorized agents of a tax collector; to
4	provide relative to the costs recoverable in tax sales; to provide for submission of the
5	proposed amendment to the electors; and to provide for related matters.
6	Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members
7	elected to each house concurring, that there shall be submitted to the electors of the state of
8	Louisiana, for their approval or rejection in the manner provided by law, a proposal to
9	amend Article VII, Section 25(A)(1) and (E) of the Constitution of Louisiana, to read as
10	follows:
11	§25. Tax Sales
12	Section 25.(A) Tax Sales. (1) There shall be no forfeiture of property for
13	nonpayment of taxes. However, at the expiration of the year in which the taxes are
14	due, the collector or an authorized agent of the collector, without suit, and after
15	giving notice to the delinquent in the manner provided by law, shall advertise for sale
16	the property on which the taxes are due. The advertisement shall be published in the
17	official journal of the parish or municipality, or, if there is no official journal, as
18	provided by law for sheriffs' sales, in the manner provided by judicial sales. On the
19	day of sale, the collector or an authorized agent of the collector shall sell the portion
20	of the property which the debtor points out. If the debtor does not point out
21	sufficient property, the collector shall sell immediately the least quantity of property
22	which any bidder will buy for the amount of the taxes, interest, and costs, which shall
23	also include the fee of an authorized agent of the collector, not to exceed the
24	maximum amount set in accordance with applicable state law, charged on the date

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1	of delinquency. The sale shall be without appraisement. A tax deed by a tax
2	collector shall be prima facie evidence that a valid sale was made. The use of an
3	authorized agent shall not relieve the tax collector of its duties and responsibilities
4	under law to the delinquent taxpayer.
5	* * *
6	(E) Movables; Tax Sales. When taxes on movables are delinquent, the tax
7	collector or an authorized agent of the collector shall in accordance with law seize
8	and sell sufficient movable property of the delinquent taxpayer to pay the tax and
9	costs, which shall also include the fee of an authorized agent of the collector, not to
10	exceed the maximum amount set in accordance with applicable state law, charged
11	on the date of delinquency, whether or not the property seized is the property which
12	was assessed. Sale of the property shall be at public auction, without appraisement,
13	after ten days advertisement, published within ten days after date of seizure. It shall
14	be absolute and without redemption. The use of an authorized agent shall not relieve
15	the tax collector of its duties and responsibilities under law to the delinquent
16	taxpayer.
17	If the tax collector can find no corporeal movables of the delinquent to seize,
18	he may levy on incorporeal rights, by notifying the debtor thereof, or he may proceed
19	by summary rule in the courts to compel the delinquent to deliver for sale property
20	in his possession or under his control.
21	* * *
22	Section 2. Be it further resolved that this proposed amendment shall be submitted
23	to the electors of the state of Louisiana at the statewide election to be held on November 4,
24	2014.
25	Section 3. Be it further resolved that on the official ballot to be used at the election,
26	there shall be printed a proposition, upon which the electors of the state shall be permitted
27	to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as
28	follows:
29	Do you support an amendment allowing an authorized agent of a tax
30	collector to assist in the tax sale process, including the sale of property for

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1	delinquent taxes and that the fee charged by the authorized agent be included
2	within the costs that the collector can recover in the tax sale? (Amends
3	Article VII, Section 25(A)(1) and (E))

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE