

RS 47:2121**CHAPTER 5. PAYMENT AND COLLECTION PROCEDURE;
TAX SALES; ADJUDICATED PROPERTY
PART I. GENERAL PROVISIONS; PURPOSE; DEFINITIONS****§2121. Purpose; principles; property rights**

A. Purpose. The purpose of this Chapter is to amend and restate the law governing the payment and collection of property taxes, tax sales, and redemptions to:

- (1) Reorganize the prior law into a single comprehensive Chapter, using consistent terminology.
- (2) Encourage the payment and efficient collection of property taxes.
- (3) Satisfy the requirements of due process.
- (4) Provide a fair process and statutory price for the redemption of tax sale and adjudicated properties.
- (5) Encourage the return to commerce of tax sale and adjudicated properties, without unnecessary public expense, through clear procedures that allow interested persons to carry out the title search and notification procedures considered necessary under contemporary standards of due process to acquire merchantable title to those properties.

(6) Avoid the imposition on the public of extensive title search and notification expenses for properties that are redeemed or that fail to attract any party willing to bear the expenses of establishing merchantable title.

(7) Retain, to the extent not inconsistent with the preceding purposes, the traditional procedures governing tax sales, adjudications, and redemptions in this state.

B. Effect of tax sale on property interest. No tax sale shall transfer or terminate the property interest of any person in tax sale property or adjudicated property until that person has been duly notified and both the redemptive period and any right held by that person to assert a payment or redemption nullity under R.S. 47:2286 have terminated.

C. Tax sale title. (1) A tax sale confers on the tax sale purchaser, or on the political subdivision to which the tax sale property is adjudicated, only tax sale title. If the tax sale property is not redeemed within the redemptive period, then at the termination of the redemptive period, tax sale title transfers to its holder ownership of the tax sale property, free of the ownership and other interests, claims, or encumbrances held by all duly notified persons. Tax sale title is fully transferable and heritable, but any successor of a tax sale title takes it subject to any existing right to redeem the property, or to assert a nullity, to the extent and for the period of time that the right would have existed in the absence of the transfer or succession.

(2) A person who acquires ownership of property through a tax sale title takes the ownership subject to any interests that are not terminated in accordance with this Chapter. Other than taking subject to those interests, the acquiring person's ownership of the tax sale property after termination of the redemptive period is not affected by any lack of notice to the holders of those interests.

(3) Notwithstanding any provision in this Chapter to the contrary, the following interests affecting immovable property shall not be terminated pursuant to this Chapter to the extent the interests remain effective against third parties and are filed with the appropriate recorder prior to the filing of the tax sale certificate:

- (a) Mineral rights.
- (b) Pipeline servitudes.
- (c) Predial servitudes.
- (d) Building restrictions.
- (e) Dedications in favor of political subdivisions, the public, or public utilities.

D. Deficiencies in notices or procedures. Except for acts or omissions that result in redemption or payment nullities, none of the provisions in this Chapter concerning notices or procedures required in connection with a tax sale provide a ground for nullifying:

- (1) The tax sale.
- (2) The transfer at the end of the redemptive period of the ownership of property to which tax sale title has been issued.

(3) The transfer or termination of any duly notified person's interest in the tax sale property or the adjudicated property.

Acts 2008, No. 819, §1, eff. Jan. 1, 2009.

RS 47:2122**§2122. Definitions**

The following terms used in this Chapter shall have the definitions ascribed in this Section, unless the context clearly requires otherwise:

(1) "Acquiring person" means either of the following:

(a) A person acquiring tax sale title to a tax sale property.

(b) A political subdivision or any other person seeking to acquire or acquiring ownership of adjudicated property.

(2) "Adjudicated property" means property of which tax sale title is acquired by a political subdivision pursuant to R.S. 47:2196.

(3) "Authenticate" means either of the following:

(a) To sign.

(b) To execute or otherwise adopt a symbol, or encrypt or similarly process a written notice in whole or in part, with the present intent of the authenticating person to identify the person and adopt or accept a written notice.

(4) "Duly notified" means, with respect to a particular person, that an effort meeting the requirements of due process of law has been made to identify and to provide that person with a notice that meets the requirements of R.S. 47:2156, 2157, 2206, 2236, or 2275, or with service of a petition and citation in accordance with R.S. 47:2266, regardless of any of the following:

(a) Whether the effort resulted in actual notice to the person.

(b) Whether the one who made the effort was a public official or a private party.

(c) When, after the tax sale, the effort was made.

(5) "Governmental lien" means all liens imposed by law upon immovable property in favor of any political subdivision and filed in the mortgage records, including without limitation, those imposed under R.S. 13:2575, R.S. 33:1236, 4752, 4753, 4754, 4766, 5062, and 5062.1, other than statutory impositions.

(6) "Ordinance" means:

(a) An act of a political subdivision that has the force and effect of law, including but not limited to an ordinance, a resolution, or a motion; or

(b) A rule or regulation promulgated by the State Land Office, the division of administration, or by another state agency with authority over adjudicated properties.

(7) "Owner" means a person who holds an ownership interest that has not been terminated pursuant to R.S. 47:2121(C).

(8) "Payment nullity" means a nullity arising from payment of taxes prior to a tax sale, including payment based on dual assessment.

(9) "Political subdivision" means any of the following to the extent it has the power to levy ad valorem taxes and conduct tax sales for failure to pay ad valorem taxes:

(a) The state.

(b) Any political subdivision as defined in Article VI, Section 44 of the Louisiana Constitution.

(c) Any other agency, board, or instrumentality under Subparagraph (a) or (b) of this Paragraph.

(10) "Redemption nullity" means the right of a person to annul a tax sale in accordance with R.S. 47:2286 because he was not duly notified at least six months before the termination of the redemptive period.

(11) "Redemptive period" means the period in which a person may redeem property as provided in the Louisiana Constitution.

(12) "Send" means either of the following:

(a) To deposit in the mail or deliver for transmission by any other commercially reasonable means of communication with postage or cost of transmission provided for, and properly addressed to any address reasonable under the circumstances.

(b) In any other way to cause to be received any written notice within the time it would have arrived if properly sent.

(13) "Signed" includes using any symbol executed or adopted with present intention to adopt or accept a writing in tangible form.

(14) "Statutory imposition" means ad valorem taxes and any imposition in addition to ad valorem taxes that are included on the tax bill sent to the tax debtor.

(15) "Tax debtor" means, as of the date of determination, the person listed on the tax roll in accordance with R.S. 47:2126.

(16) "Tax notice party" means, as of the date of determination, the tax debtor and any person requesting notice pursuant to R.S. 47:2159.

(17) "Tax sale" means the sale or adjudication of tax sale title to property pursuant to R.S. 47:2154 and 2196.

(18) "Tax sale certificate" means the written notice evidencing a tax sale to be filed in accordance with R.S. 47:2155 and 2196.

(19) "Tax sale party" means the tax notice party, the owner of property, including the owner of record at the time of a tax sale, as shown in the conveyance records of the appropriate parish, and any other person holding an interest, such as a mortgage, privilege, or other encumbrance on the property, including a tax sale purchaser, as shown in the mortgage and conveyance records of the appropriate parish.

(20) "Tax sale property" means property for which tax sale title is sold pursuant to R.S. 47:2154.

(21) "Tax sale purchaser" means the purchaser of tax sale property, his successors, and assigns.

(22) "Tax sale title" means the set of rights acquired by a tax sale purchaser or, in the case of adjudicated property, on the applicable political subdivision, pursuant to this Chapter.

(23) "Written notice", "notice", "written", or "writing" means information that is inscribed on a tangible medium or which is stored in an electronic or other medium and is retrievable in perceivable form.

Acts 2008, No. 819, §1, eff. Jan. 1, 2009.

RS 47:2123**§2123. Affidavits**

A certified copy of any affidavit filed in accordance with R.S. 47:2157, 2208, 2236, and 2277 with the appropriate recorder of mortgages pursuant to the provisions of this Chapter shall be self-authenticating. A certified copy of the affidavit shall constitute prima facie evidence of the facts stated in the affidavit concerning the subject matters specified in the statutory form of affidavits provided by R.S. 47:2157, 2208, 2236, and 2277.

Acts 2008, No. 819, §1, eff. Jan. 1, 2009.

RS 47:2124**§2124. Liability of tax collectors and tax assessors**

A. Tax collectors and tax assessors shall bear no liability, either in their personal or in their official capacity, arising out of any redemption nullity.

B. Liability shall not be imposed on tax collectors or tax assessors or their employees based upon the exercise or performance or the failure to exercise or perform their duties under this Chapter.

C. The provisions of Subsection B of this Section are not applicable to acts or omissions which constitute criminal, fraudulent, malicious, intentional, willful, outrageous, reckless, or flagrant misconduct.

D. Any action against a tax collector or tax assessor shall be brought prior to the earlier to occur of:

(1) One year after the claimant knew or should have known of the act or failure to act giving rise to the cause of action.

(2) The date of termination of the right of the claimant to bring an action for nullity.

E. The liability of the tax collector or tax assessor in his official capacity for the obligations of his office terminates when he ceases to hold office and his successor is appointed, who shall then succeed in his official capacity to all of the obligations of the preceding holder of the office incurred in his official capacity, subject to the provisions of R.S. 47:2162.

Acts 2008, No. 819, §1, eff. Jan. 1, 2009.

RS 47:2126**PART II. PAYMENT AND COLLECTION****§2126. Duty of assessors; single assessment; exception**

Each assessor shall deliver to the appropriate tax collector the tax roll for the year in which taxes are collectible by November fifteenth of each calendar year, except as otherwise provided by law. At the same time, the assessor may file the tax roll in the mortgage records of the parish in which property subject to the taxes is located. The assessor shall use reasonable efforts to list on the tax roll all co-owners of record of the property, or if there has been a tax sale to a party other than a political subdivision, the tax sale purchaser and the other owners, to the extent their interests were not sold at tax sale. The tax roll shall be updated as of January first or later of the year in which the taxes are collectible. There shall be only one assessment for each tax parcel, and the full assessment shall be on each tax bill sent pursuant to R.S. 47:2127(C); however, if requested by a tax debtor, the assessor may, but shall not be obligated to, make separate assessments for undivided interests in each tax parcel.

Acts 2008, No. 819, §1, eff. Jan. 1, 2009; Acts 2012, No. 836, §1; Acts 2013, No. 379, §1.

RS 47:2127**§2127. Time for payment; interest; notification**

A. Time for Payment. Taxes assessed shall be due in that calendar year as soon as the tax roll is delivered to the tax collector, and they shall be paid on or before December thirty-first in each respective year.

B. Interest. The interest on all ad valorem taxes, whether levied on movable or immovable property, which are delinquent shall begin on the first calendar day following the deadline for payment of taxes, and shall bear interest from that date until paid, at the rate of one percent per month or any part thereof. In the event of an erroneous assessment and adjustment by the tax commission, the tax debtor shall have fifteen days after the date of receipt of notice of the revised assessment in which to pay the adjusted amount without interest penalty. If the address provided by the tax assessor on the tax roll proves to be incorrect and the tax debtor does not receive a timely notice, the tax collector may extend to the tax debtor a fifteen-day notice in which to pay without interest penalty.

C. Notification. As soon as practical following the sending of the tax roll to the tax collector as required by Subsection A of this Section, the tax collector shall use reasonable efforts to send each tax notice party written notice by United States mail of taxes due, at the address listed for each tax debtor on each tax roll. The written notice shall disclose the total amount of taxes due by the tax debtor for the current year, the ward in which the property is located, and the number of the assessment. The written notice shall request the tax debtor to return the written notice to the tax collector with remittance and shall remind the tax debtor of the date that taxes become delinquent following issuance of the notice and that interest will accrue on the taxes from and after the date the taxes become delinquent. Interest shall accrue at the rate prescribed by law, which rate, or a brief description of the manner in which the rate is calculated, shall be stated in the written notice. The tax collector may also notify any other tax sale party but shall not be obligated to do so. The written notice shall be deemed sufficient if it is in the following form:

[Name of Political Subdivision]

[YEAR] Property Tax Notice

[List All Tax Notice Parties and their addresses]

Description of Charges

Amount

Estimated Tax Due

[Name of Tax District]

Total Taxes

Property Address

Legal Description

PLEASE REMIT BY [DATE]

*** ACCESS YOUR PROPERTY TAXES AND PAY ONLINE @

Please fold and tear along perforated line.

[YEAR] PROPERTY TAX NOTICE

[Name & Address of Tax Collector]

Amount Due:

[Name & Address of Tax Debtor]

Due Date:

Make check payable to: _____

- * Retain the top portion of this form for your records.
- * Write account number on your check. The canceled check will serve as your receipt.
- * For [name of political subdivision] tax information only call [number] or fax [number].
- * Access your property tax and pay online at [Internet address].
- * Change of address requests and questions regarding the assessed value of the property should be directed to:

[Name & Address of Tax Collector]

(Tax records cannot be changed without instructions from the respective parish tax assessor)

Please sign below and return this portion of notice with check made payable to:

These taxes paid by: _____
Acts 2008, No. 488, §1; Acts 2008, No. 819, §1, eff. Jan.1, 2009.

RS 47:2128

§2128. Statutory impositions

All statutory impositions including ad valorem taxes shall be paid along with the taxes. Failure to pay the statutory impositions in addition to the ad valorem taxes shall cause the immovable property to be subject to the same provisions of law that govern tax sales of immovable property.

Acts 2008, No. 819, §1, eff. Jan. 1, 2009.

RS 47:2129**§2129. Payment; receipt**

All statutory impositions shown on the notice sent to the tax debtor shall be paid in cash, or at the discretion of the tax collector, by other forms of payment. The tax collector may charge a processing fee to recover the additional cost of accepting other forms of payment. The tax collector shall keep a written record of each payment identifying the amount paid and the assessment number and shall provide a written notice of payment to each tax debtor if the tax debtor so requests. The tax collector may refuse to accept payment of less than all the outstanding statutory impositions, and the processing fee, other than as provided in R.S. 47:2130.

Acts 2008, No. 819, §1, eff. Jan. 1, 2009.

RS 47:2131**§2131. Time period in which to conduct tax sales**

Once three years after December thirty-first of the year in which ad valorem taxes are due have passed, except for adjudicated property, no tax sale shall be conducted with regard to such taxes, provided that the time period shall be suspended by the pendency of any suit which prevents the collection of the taxes, and the time of the suspension shall be excluded from the computation of the three years.

Acts 2008, No. 819, §1, eff. Jan. 1, 2009.

RS 47:2132**§2132. Refund of taxes erroneously paid**

A.(1) Except as provided for in Paragraph (2) of this Subsection, any person who has a claim against a political subdivision for ad valorem taxes erroneously paid into the funds of that political subdivision may present the claim to the Louisiana Tax Commission within three years of the date of the payment, in such form and together with such proof as the tax commission may require by its rules and regulations; however, if a person is claiming a previously unclaimed homestead exemption, it may be presented to the tax commission within five years of the date of payment. The tax commission shall consult with the assessor of the parish in which the property which is the subject of the claim is located, and after that assessor advises the tax commission that a refund is due the claimant, the tax commission shall duly examine the merits and correctness of each claim presented to it and shall make a determination thereon within thirty days after receipt of the claim.

(2)(a) Any person who prevails in a suit pursuant to R.S. 47:2134(C), as deemed applicable by the court, against a political subdivision for any statutory imposition that is declared invalid pursuant to a legal challenge for the payment of the statutory imposition may present the claim to the tax commission within three years of the date of the final judgment declaring the statutory imposition invalid and awarding a monetary judgment, in a form prescribed by the tax commission in accordance with its rules and regulations, along with a copy of the judgment rendered by the court. The records of the tax commission shall note the date of submission of the judgment by the taxpayer and shall order repayment of the statutory impositions by the tax collector of the sums declared legally invalid, together with interest and court costs, as directed by the court.

(b) The tax collector shall refund the sum of statutory impositions held to be invalid, together with interest and court costs as directed by the court to the taxpayer within thirty days of the order by the tax commission authorizing and directing the tax collector to refund these sums. However, in lieu of a refund as required in this Subparagraph, the tax collector may grant the taxpayer a credit up to the amount of the statutory imposition ordered by the tax commission to offset ad valorem tax liability or statutory impositions owed by the taxpayer. Any amount of unused credit shall carryover to the benefit of the taxpayer until the total amount ordered by the tax commission has been extinguished.

B. If the claim is approved, the tax commission shall authorize and direct the collector, when applicable, to correct the assessment on the roll on file in his office and shall authorize and direct, when applicable, the recorder of mortgages to change the inscription of the tax roll. The tax commission shall also authorize and direct the refund and repayment of those taxes found to be erroneously paid as provided in this Section. Provided that when the claim accrues to more than one person, as for example, the heirs and legatees of another, and the claim is determined by the tax commission to be properly due and owed, payment thereof to the party or parties asserting the same shall not be denied because of the failure or refusal of others to join in and assert the claim, but in such event only the portion due such claimant or claimants shall be paid.

C. The collector of ad valorem taxes in each political subdivision, upon receipt of written notice from the tax commission that a particular refund or repayment is owed, shall do one of the following:

(1) If the claim is made for taxes erroneously paid on property which is or could be homestead exempt or otherwise exempt, the collector shall immediately notify the affected tax recipient bodies to remit to him within thirty days their pro rata share of the refund or repayment. Upon receipt of those funds from the tax-recipient bodies, the collector shall have an additional thirty days to remit the payment in full to the tax debtor. Failure by any tax recipient body or the collector to timely remit such monies shall cause interest at the legal rate to accrue in favor of the tax debtor to be paid by the political subdivision or tax collector failing to so timely remit.

(2) If the claim is made for taxes erroneously paid on property which would not qualify for a homestead or other exemption, the collector shall note and record the amount of the refund or repayment owed and shall have full responsibility to ensure that such amount shall operate as a credit against future ad valorem tax liability of that property. No ad valorem taxes shall be due or collected on such property until such time as the collector certifies that a sufficient amount of taxes assessed have been waived to satisfy the refund or repayment ordered by the tax commission. No interest shall accrue or be due on any such refund or repayment.

(3) If the claim is made in a political subdivision which has established an alternative procedure for providing for refunds of ad valorem taxes erroneously paid as authorized by this Section, and if that alternative procedure has been submitted to and approved by the tax commission, such procedure may be utilized in lieu of the provisions of Paragraphs (1) and (2) of this Subsection.

D. An action of the assessor or of the tax commission rejecting or refusing to approve any claim made under the provisions of this Section may be appealed by means of ordinary proceedings to the Board of Tax Appeals or to the district court having jurisdiction where the property which is the subject of the claim is located.

Acts 2008, No. 819, §1, eff. Jan. 1, 2009; Acts 2013, No. 37, §1; Acts 2020, No. 297, §1, eff. June 12, 2020; Acts 2021, No. 343, §1, eff. Jan. 1, 2022.

RS 47:2133**§2133. Prior payment of taxes**

If within the redemptive period, the tax collector determines that the statutory impositions on a certain property subject to a tax sale were paid prior to the tax sale or that the tax sale was conducted in violation of a stay under federal bankruptcy law, the tax collector shall cancel the affected tax sale and shall reimburse the tax sale purchaser the bid price. The tax collector may credit the reimbursement pro rata against future disbursements to the tax recipients. The tax collector shall record the cancellation with the recorder of conveyances in the parish in which the property is located. Such cancellation reinstates the interests of the tax debtor and his successors and all interests in the property that have been otherwise terminated pursuant to this Chapter, to the extent the interest has not otherwise terminated pursuant to its terms or by operation of law.

Acts 2008, No. 819, §1, eff. Jan. 1, 2009.

RS 47:2134**§2134. Suits to recover taxes paid under protest**

A. No court of this state shall issue any process to restrain, or render any decision that has the effect of impeding, the collection of an ad valorem tax imposed by any political subdivision, under authority granted to it by the legislature or by the constitution.

B.(1) A taxpayer challenging the correctness of an assessment under R.S. 47:1856, 1857, or 1998 shall timely pay the disputed amount of tax due under protest to the officer or officers designated by law for the collection of this tax. The portion of the taxes that is paid by the taxpayer to the collecting officer or officers that is neither in dispute nor the subject of a suit contesting the correctness of the assessment shall not be made subject to the protest. The taxpayer shall submit separate payments for the disputed amount of tax due and the amount that is not in dispute and not subject to the protest.

(2)(a) If at the time of the payment of the disputed taxes under protest the taxpayer has previously filed a correctness challenge suit under the provisions of R.S. 47:1856, 1857, or 1998, such taxpayer shall give notice of the suit to the collecting officer or officers in the parish or parishes in which the property is located. This notice shall be sufficient to cause the collecting officer or officers to further hold the amount paid under protest segregated pending the outcome of the suit.

(b) If at the time of the payment of the protested tax, a correctness challenge suit is not already pending under the provisions of R.S. 47:1856, 1857, or 1998, then a suit seeking recovery of the protested payment need not be filed until thirty days from the date a final decision is rendered by the Louisiana Tax Commission under either R.S. 47:1856, 1857, or 1998. The taxpayer making the payment under protest under these circumstances must advise the collecting officer or officers in the parish or parishes in which the property is located at the time of the protest payment that the protest payment is in connection with a correctness challenge and must promptly notify the collecting officer or officers when a final decision is rendered by the Louisiana Tax Commission under either R.S. 47:1856, 1857, or 1998. The collecting officer or officers shall continue to segregate and hold the protested amount in escrow until a timely correctness challenge suit is filed.

(c) If a suit is timely filed contesting the correctness of the assessment pursuant to R.S. 47:1856, 1857, or 1998 and seeking the recovery of the tax paid under protest, then that portion of the taxes paid that are in dispute shall be deemed as paid under protest, and that amount shall be segregated and shall be further held pending the outcome of the suit.

(3)(a) In a correctness challenge suit under either R.S. 47:1856 or 1857 the officer or officers designated for the collection of taxes in the parish or parishes in which the property is located and the Louisiana Tax Commission shall be the sole necessary and proper party defendants in any such suit.

(b) The officer or officers designated for the collection of taxes in the parish or parishes in which the property is located and the assessor or assessors for the parish or district, or parishes or districts, in which the property is located shall be the sole necessary and proper party defendants in a correctness challenge action under R.S. 47:1989, 1992, or 1998.

(4) If the taxpayer prevails, the collecting officer or officers shall refund the amount to the taxpayer with interest at the actual rate earned on the money paid under protest in the escrow account during the period from the date such funds were received by the collecting officer or officers to the date of the refund. If the taxpayer does not prevail, the taxpayer shall be liable for the additional taxes together with interest at the rate set forth above during the period from the date the notice of intention to file suit for recovery of taxes was given to the officer until the date the taxes are paid.

C.(1) A person resisting the payment of an amount of ad valorem tax due or the enforcement of a provision of the ad valorem tax law and thereby intending to maintain a legality challenge shall timely pay the disputed amount due under protest to the officer or officers designated by law for the collection of the tax and shall give such officer or officers, notice at the time of payment of his intention to file suit for the recovery of the protested tax. The portion of the taxes that is paid by the taxpayer to the collecting officer or officers that is neither in dispute nor the subject of a suit contesting the legality of the assessment shall not be made subject to the protest. The taxpayer shall submit separate payments for the disputed amount of tax due and the amount that is not in dispute and not subject to the protest. Upon receipt of a notice, the protested amount shall be segregated and held by the collecting officer for a period of thirty days.

(2) A legality challenge suit must be filed within thirty days from the date of the protested payment. If a suit is timely filed contesting the legality of the tax or the enforcement of a provision of the tax law and seeking recovery of the tax, then that portion of the taxes paid that are in dispute shall be further deemed as paid under protest, and that amount shall be segregated and shall be further held pending the outcome of the suit. The portion of the taxes that is paid by the taxpayer to the collecting officer or officers that is neither in dispute nor the subject of a suit contesting the legality of the tax shall not be made subject to the protest.

(3) In any such legality challenge suit, service of process upon the officer or officers responsible for collecting the tax, the assessor or assessors for the parish or district, or parishes or districts in which the property is located, and the Louisiana Tax Commission shall be sufficient service, and these parties shall be the sole necessary and proper party defendants in any such suit.

(4) If the taxpayer prevails, the collecting officer or officers shall refund such amount to the taxpayer with interest at the actual rate earned on the money paid under protest in the escrow account during the period from the date such funds were received by the collecting officer or officers to the date of the refund. If the taxpayer does not prevail, the taxpayer shall be liable for the additional taxes together with interest at the rate set forth above during the period from the date the notice of intention to file suit for recovery of taxes was given to the officer until the date the taxes are paid.

D.(1) The right to sue for recovery of a tax paid under protest as provided in this Section shall afford a legal remedy and right of action in the Board of Tax Appeals or any state or federal court having jurisdiction of the parties and subject matter for a full and complete adjudication of all questions arising in connection with a correctness challenge or the enforcement of the rights respecting the legality of any tax accrued or accruing or the method of enforcement thereof.

(2) A legality challenge as provided for in Subsection C of this Section may be brought pursuant to Paragraph (1) of this Subsection or by petition for recovery of a tax paid under protest before the Board of Tax Appeals, which shall provide a legal remedy and right of action for a full and complete adjudication of all questions arising in connection with the tax.

(3) The right to sue for recovery of a tax paid under protest as provided in this Section shall afford a legal remedy and right of action at law in the state or federal courts where any tax or the collection thereof is claimed to be an unlawful burden upon interstate commerce, or in violation of any act of the Congress of the United States, the Constitution of the United States, or the Constitution of Louisiana.

(4) The portion of the taxes which is paid by the taxpayer to the collecting officer or officers that is neither in dispute nor the subject of such suit shall not be made subject to the protest.

E.(1) Upon request of a taxpayer and upon proper showing by the taxpayer that the principle of law involved in an additional assessment is already pending before the Board of Tax Appeals or the courts for judicial determination, the taxpayer, upon agreement to abide by the pending decision of the Board of Tax Appeals or the courts, may pay the additional assessment under protest but need not file an additional suit. In such cases, the tax paid under protest shall be segregated and held by the collecting officer or officers until the question of law involved has been determined by the courts, the Board of Tax Appeals, or finally decided by the courts on appeal, and shall then be disposed of as provided in the final decision of the Board of Tax Appeals or courts, as applicable.

(2) If the taxpayer prevails, the officer or officers shall refund such amount to the taxpayer with interest at the actual rate earned on the money paid under protest in the escrow account during the period from the date such funds were received by the officer or officers to the date of the refund. If the taxpayer does not prevail, the taxpayer shall be liable for the additional taxes together with interest at the rate set forth above during the period from the date the notice of intention to file suit for recovery of taxes was given to the officer until the date the taxes are paid.

Acts 2008, No. 819, §1, eff. Jan. 1, 2009; Acts 2009, No. 511, §1; Acts 2014, No. 304, §1; Acts 2021, No. 343, §1, eff. Jan. 1, 2022.

RS 47:2135

§2135. Acceptance of pro rata taxes on property acquired by state from private owners

A. The tax collector is directed to accept the payment of pro rata taxes on property purchased in full ownership for rights-of-way or other purposes by the state of Louisiana or any of its political subdivisions and more particularly the Department of Transportation and Development, for the period of time for which the liability for taxes have been due by the private owner or owners of the property.

B. The tax collector is authorized to accept the payment of the pro rata taxes on property, regardless of whether the tax roll has been filed.

C. Notwithstanding any other provisions of law to the contrary, when property becomes exempt from ad valorem taxation due to an act of donation, the pro rata share of ad valorem taxes for the year in which the act of donation is made shall be due and payable by the donor. The pro rata share of ad valorem taxes shall be calculated and adjusted in accordance with R.S. 47:2135 through 2137. The public entity donee, whether the state of Louisiana or any of its legal subdivisions or entities thereof, shall be responsible for notifying the proper assessor and the Louisiana Tax Commission in order to properly carry out the intent and purposes of this Subsection.

Acts 2008, No. 819, §1, eff. Jan. 1, 2009.

RS 47:2136

§2136. Duty of assessors and tax commission to amend tax roll to conform to proration of taxes

All assessors throughout the state of Louisiana and the Louisiana Tax Commission are authorized and directed to adjust and amend all tax rolls and records within their respective offices in order to properly carry out the intent and purposes of R.S. 47:2135 through 2137.

Acts 2008, No. 819, §1, eff. Jan. 1, 2009.

RS 47:2137

§2137. Computation of proration; placing of property on exempt roll

The proration of taxes shall be computed to the closest half month or fifteen-day period to the date of the transfer of title to property from private to public ownership, and the assessor shall place the property on the exempt tax roll.

Acts 2008, No. 819, §1, eff. Jan. 1, 2009.

RS 47:2138

§2138. Advance tax payment agreement; ad valorem tax; credits

A. Agreement. (1) A local taxing authority, hereinafter referred to as "taxing authority", may enter into an advance tax payment agreement with a taxpayer to provide for the advance payment of certain ad valorem taxes in exchange for the issuance of tax credits by the taxing authority to the taxpayer, hereinafter referred to as "agreement". An agreement may require the taxing authority to pay interest associated with the tax credits at a rate not to exceed the effective judicial interest rate established under R.S. 13:4202(B).

(2) For purposes of this Section, "taxpayer" means the owner of a property that is under contract for the ad valorem property tax exemption authorized under Article VII, Section 21(F) of the Constitution of Louisiana and who is a party to the agreement which requires the taxpayer to make advance payment of ad valorem taxes.

B. Tax credits. As provided in the agreement, the taxpayer shall be entitled to ad valorem tax credits issued by the taxing authority in an amount equal to the amount of advance tax payments made under the agreement plus interest. No more than twenty percent of the total value of the taxpayer's tax credits may be claimed against the taxpayer's tax liability in any tax year. The tax credits may be applied only to tax liabilities which become due on the taxpayer's property that is the subject of the exemption contract under Article VII, Section 21(F) of the Constitution of Louisiana.

C. Notification to the Board of Commerce and Industry. A taxpayer that has entered into an agreement shall provide the Board of Commerce and Industry with a copy of the executed agreement within thirty days of execution.

D. Notwithstanding any provision of administrative law or policy to the contrary, a taxpayer's participation in an agreement shall have no bearing or effect upon the taxpayer's eligibility for or continued benefit from an exemption contract authorized under Article VII, Section 21(F) of the Constitution of Louisiana.

Acts 2018, No. 328, §1, eff. May 15, 2018.

RS 47:2141**PART III. TAX SALES AND REDEMPTIONS****SUBPART A. MOVABLE PROPERTY****§2141. Movable property; notice of delinquency**

A. On the day of the deadline for payment of taxes, or as soon thereafter as possible, the tax collector shall address to each tax debtor who has not paid all the taxes which have been assessed to him on movable property a written notice stating:

(1) In substance, that the taxes assessed to such tax debtor on movable property in the parish fell due and should have been paid in full on or before December thirty-first.

(2) The aggregate assessed value of the property and the aggregate sum of the taxes for the current and all preceding years due thereon.

(3) The tax debtor became delinquent for such taxes on December thirty-first.

(4) Thirty days after receipt of said notice, the tax collector will seize and advertise for sale the movable property on which the taxes are due in the manner provided by law for judicial sales.

(5) At the principal front door of the courthouse, where the civil district court of the parish is held or at the place of seizure or storage in the parish of Orleans, he will sell within the legal hours for judicial sales, for cash, cashier's check, certified check, money order, or wire transfer, without appraisal, such portion of the movable property as the tax debtor shall point out and deliver to the tax collector, and in case the tax debtor shall not point out sufficient property that he will at once and without further delay sell for cash, cashier's check, certified check, money order, or wire transfer, without appraisal, the least quantity of the movable property which any bidder will buy for the amount of taxes assessed upon it with interest and costs for the current and all preceding years and attorney fees.

B. The tax collector in the parish of Orleans, as well as in other parishes of the state, shall mail to each tax debtor one of the notices provided for above, for which he shall be entitled to collect from each tax debtor actual mailing costs of each certified, with return receipt, notice, and further provided that mileage shall be charged for service of this notice, provided that no notice shall be charged for unless it has been actually delivered or mailed to the tax debtor. The collector shall certify on both tax rolls that he has served or mailed all of such notices, and such certificate on either tax roll shall make full proof until disproved in a judicial proceeding.

C. The tax collector shall publish once in the official journal published in his district or parish, if there be one, or in the manner provided by law for judicial sales, one general notice substantially in the foregoing form, addressed to all owners of assessed movable property situated in his parish or district, whose names, post offices, or agents are unknown, in which he shall set forth substantially that the taxes of the unknown owners are due and unpaid, and if not paid within twenty days, that he will proceed to seize and sell such quantity of the movable property of each said unknown owner as will pay all the taxes, interest, and costs. He shall pay for the publication and shall be entitled to reimbursement of actual costs from each owner or from the property assessed to him. He shall certify on both tax rolls that he has published and posted such notices, and such certificate on either shall make full proof thereon, until disproved in a judicial proceeding.

Acts 2008, No. 819, §1, eff. Jan. 1, 2009.

RS 47:2142**§2142. Movable property; seizure and sale**

A. The tax collector is authorized to collect the taxes due or which may be due by any person, upon a movable property, for any year past or the current year, either by taking into his possession so much of the movable property as may be required, in his opinion, to realize the amount of the tax or taxes, or by placing a keeper upon the movable property subject to the tax until the day of sale, upon which day so much of the property as may be necessary to realize the tax or taxes, interest, penalties, and costs, for which it has been seized, shall be sold to the highest bidder, without appraisalment and without redemption; however, after the tax collector has seized the movable property, as above set out, he shall ascertain the amount of taxes due for the past year by reference to the assessment roll, and for the current year by fixing the same value or percentage of value as was used by the state and the parish in the year preceding on like property, and by applying to that value the rate of taxation applied to property of the same class in the preceding year.

B. When the tax collector proceeds under Subsection A of this Section, he shall give written notice immediately after actually taking the property into his possession or placing a keeper thereon. The notice shall state the amount of taxes, interest, costs, and penalties and contain a demand for payment within three days and a statement of his intention to sell in default of payment within the three days. The notice shall be served in the manner now provided for services of notice of seizure under writs of fieri facias, by the tax collector or deputy, and a return or statement in writing of the mode of service shall be made by the officer serving the notice and shall be filed in the office of the tax collector, and shall be received by the courts as prima facie evidence of notice.

C. On the expiration of three days after the date of giving notice as provided in Subsection B of this Section, the tax collector shall advertise, in the manner provided for judicial sales of movable property, that he will sell so much of the property so seized as may be necessary to pay all the taxes, interest, penalties, and costs for which the seizure had been made. The sale shall be made without appraisalment and without redemption.

Acts 2008, No. 819, §1, eff. Jan. 1, 2009; Acts 2009, No. 507, §1.

RS 47:2143**§2143. Movable property; procedure when removed from parish or municipality before payment**

When movable property is moved from the parish or municipal corporation in which it is assessed to any other parish or municipal corporation in this state before the taxes on the property are paid, or moved from a municipality to another part of the same parish, and the taxes are not paid by the owner of the property when due, the tax collector of the parish or municipality in which the property is located, at the request of the tax collector of the parish or municipality from which such property was moved, at the time when the taxes were due, or subsequent thereto, shall enforce the collection of all taxes due on the property by seizure and sale in accordance with law. When taxes are collected in accordance herewith, the tax collector making the collection shall forward the full amount of taxes collected, including interest and penalties, to the tax collector of the parish or municipal corporation in which the property was assessed, but may retain all amounts collected for costs incurred in making the collection.

Acts 2008, No. 819, §1, eff. Jan. 1, 2009.

RS 47:2144**§2144. Movable property; summary seizure to secure payment**

The tax collector shall seize the movable property of any tax debtor without notice when he believes that such seizure is necessary to enable him to collect any tax due by the debtor, and he shall make such seizure whenever he has good reason to believe that the tax debtor will conceal, part with, or dispose of the movable property, which fact must be made to appear by the affidavit of the tax collector, or one of his deputies; he shall advertise the property in the manner provided for in judicial sales and shall sell, for cash, cashier's check, certified check, money order, or wire transfer, without appraisement, the least amount of the property seized which any bidder will buy for the amount of the taxes, interest, penalties, and costs.

Acts 2008, No. 819, §1, eff. Jan. 1, 2009; Acts 2009, No. 507, §1.

RS 47:2145**§2145. Movable property; additional sanction for tax collection**

A. When it is necessary, the tax collector shall seize, advertise in the manner provided for judicial advertisement, and sell any other property belonging to the tax debtor to collect the taxes, interest, and costs due by the debtor for whatever it will bring in cash, without appraisal, and in such case, the tax collector shall make sales of the property of delinquent tax debtors as often as he is able to find any property of the debtors, until all the taxes, interest, and costs due by them are paid.

B. If the collector cannot make a seizure of the movable property liable for the tax assessed against it, either because of the nature of the property assessed or because the owner or his representative holds it in his possession or under his control in such a manner that the tax collector cannot lay hands upon it and refuses on demand to deliver the same to the tax collector, the tax collector shall have the power to seize any other property belonging to the tax debtor, or he may take into the court having jurisdiction of the subject matter a summary rule upon the person assessed or his representative, as the case may be, returnable in five days, in vacation as well as term time, to compel the delivery to him of said property or so much thereof, if the same be divisible in kind, as may be necessary to realize at public sale the amount of the taxes, costs, and penalties.

All answers to rules shall be in writing and shall set forth specifically all defenses relied on by the tax delinquent and shall be made on or before the time in which the rule is made returnable. If the tax collector employs the services of an attorney to bring a summary rule to compel delivery of property, the tax debtor shall pay the sum of twenty percent of the taxes, penalties, and interest due by the debtor, as attorney fees, which amount shall be collectable in the same manner as the taxes, interest, penalties, and costs due by such debtor.

C. The tax collector is authorized to seize and sell any growing or gathered crops or shares therein whenever such seizure may be necessary to collect taxes assessed. The tax collector is also authorized to proceed in the courts to procure the garnishment of any salary, compensation, or reward for personal services, or of any obligations, rights, credits, or debts due to the tax debtor in any form whatever whenever such garnishment may be necessary to collect such taxes. No deposits or security for costs shall be required in such cases.

D. The state and its subdivisions and all cities, towns, and villages shall have a first lien and privilege on all movable property for the payment of all taxes on personal property, in all judicial or insolvency proceedings, receiverships, or liquidations, whether seizure has been made or not, for such taxes previous to such proceedings, receiverships, or liquidations.

E. All movable property sold at tax sales shall be immediately delivered without the right of redemption into actual possession of the purchaser by the tax collector, who shall have full authority and power to make all the seizures necessary to take and deliver such actual possession.

F. However, if the tax collector is unable to locate the debtor, any of the movable property liable for the said tax, or any other movable property belonging to the tax debtor, the said tax collector shall make a notation on the tax rolls "NO PROPERTY FOUND". Making such notation on the tax rolls shall relieve said tax collector from any further obligation for the collection of said tax, provided, however, nothing herein shall discharge the obligation of the tax debtor, and if property is found or the tax debtor is located, the tax collector shall proceed to collect such taxes as are due.

Acts 2008, No. 819, §1, eff. Jan. 1, 2009; Acts 2009, No. 507, §1.

RS 47:2146**§2146. Movable property; tax debtors' rights**

A. Any person shall be allowed to point out the particular movable property which he may desire to have sold for taxes due by him, delivering the property to the tax collector at his office on or before the day of sale, provided that the property be sufficient in the opinion of the tax collector to realize the amount of the taxes due.

B. When seizure is made of movable property in any of the forms provided to enforce the payment of taxes, the debtor may secure release of the same until the day of sale upon his forthcoming bond, with solvent security in solido, which shall be executed in the same manner as forthcoming bonds for property seized under writs of fieri facias. Anyone so releasing his property shall return the same into the possession of the tax collector for sale on or before the day of sale; unless so returned, the forthcoming bond shall be considered forfeited and shall be filed in the office of the clerk of the civil district court of the parish and shall have the force and effect of a twelve months' bond to be executed by a writ of fieri facias issued thereon by the clerk against the principal and sureties in solido, as provided by law for the enforcement of twelve months' bonds. The forfeiture of the bond shall be made to appear by certificate of the tax collector written thereon.

Acts 2008, No. 819, §1, eff. Jan. 1, 2009.

RS 47:2147**§2147. Movable property; payment of taxes by party taking possession**

A. When a sheriff, constable, marshal, receiver, liquidator, syndic, or other judicial or court officer or functionary takes possession of movable property, he shall pay at once all the taxes that may be due or may become due upon the same, and if he fails to do so, he shall become responsible personally upon his bond for the payment of the same. He shall file with his provisional and final accounts in the case or proceeding a certificate of the tax collector showing that all taxes upon such property seized or administered have been paid, and in the event of failure to do this, he shall not be discharged upon his official bond.

B. The tax collector shall also have the right to proceed by rule at any time in the court having custody of movable property or the proceeds thereof to compel such sheriff, constable, marshal, receiver, liquidator, or syndic to make payment of all taxes due upon the property, without waiting for proceedings on final account or tableau of distribution.

Acts 2008, No. 819, §1, eff. Jan. 1, 2009.

RS 47:2151

SUBPART B. IMMOVABLE PROPERTY

§2151. Transfer after tax roll delivered

A sale, pledge, mortgage, or other alienation or encumbrance of property made after the tax roll has been delivered to the tax collector shall not affect the taxes assessed on the property or the sale of the property to enforce collection of delinquent taxes.

Acts 2008, No. 819, §1, eff. Jan. 1, 2009.

RS 47:2152**§2152. Immovable property; lots assessed together**

If two or more lots or parcels of ground have been assessed in any year or years to the same tax debtor at a certain valuation for the whole together, without distinguishing the valuation of each lot or parcel separately, the tax collector is authorized, but shall not be obligated, to receive the proportion of taxes under assessment fairly due upon any one or more of the lots or parcels separately. The proportions shall be ascertained and fixed by a certificate authenticated by the assessor and approved by the tax collector. The lots or parcels upon which their proportions are paid shall be free from the proportion of taxes pertaining to the other lots or parcels of the assessment.

Acts 2008, No. 819, §1, eff. Jan. 1, 2009.

RS 47:2153**§2153. Notice of delinquency and tax sale**

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

Year	Ward	Sect.	Ass. #	Property #	Notice #
------	------	-------	--------	------------	----------

*****PLEASE NOTE*****

[NAME OF POLITICAL
SUBDIVISION]

*By law your taxes are delinquent after December thirty-first. The law requires interest be charged as follows: A flat rate of one percent (1%) per month on delinquent ad valorem taxes.

*If monies for payment of taxes are in escrow, please forward tax notice to your mortgage company.

*If a receipt is requested, enclose a self-addressed stamped envelope along with your payment.

*Please notify the sheriff's office or the assessor's office with all address changes.

*For questions about assessed value or millages contact:

Assessor's Office:

Property Tax Dept:

*Payment may be made online at

*[DATE OF NOTICE]. If taxes are not paid within twenty days after this date, the political subdivision will proceed to sell tax sale title to the property at [list location of the tax sale] beginning on [list first day of sale]. You will have the right to pay the amounts due until the day before the actual sale. If tax sale title to the property is sold, you will have three years [or other applicable redemptive period] from the date of the filing of the tax sale certificate in which to redeem the property according to law, but in order

to redeem, you will be required to pay a 5% penalty and 1% per month on the amounts past due together with other costs in accordance with law.

Total Assessed Value Tax Distributions	Millages	Homestead Exemption	Taxes and other Statutory Impositions Due	Assessment Information
[add taxing districts]			[add amount of tax due each district]	Total Assessed Value
Property Description				
Total Statutory Impositions Due				
Interest				
Costs				
Total				

[Name of Tax Collector and Address]

Total Statutory Impositions Due

Interest

Cost

Total

[Tax Collector Name]

YEAR	WARD	SECT	ASS.#	PROPERTY	NOTICE #
------	------	------	-------	----------	----------

Name of Tax Debtor

[address]

Make checks payable to: [Tax Collector Name]

Mail this portion of tax bill and payment to:[address]"

(b) Nothing in this Section shall be construed to prohibit the tax collector from sending more than one notice of sale.

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

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

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

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

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

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

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

(iii) 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 and diligent effort to provide notice of the tax sale as set forth in this Subsection. If the debtor is deceased, the notice of tax sale and the reasonable and diligent effort to provide notice of the tax sale shall be sufficient if to the succession representative, if applicable, or to a curator as provided by law.

(2)(a) No later than the first Monday of March of each year, or as soon thereafter as possible, the tax collector shall search the mortgage and conveyance records of tax sale eligible property to identify its tax sale parties.

(b) Prior to the tax sale, the tax collector shall send a written notice by certified mail, return receipt requested, to each tax sale party identified pursuant to Subparagraph (a) of this Paragraph. The notice shall advise the person that it is required that the statutory impositions on the immovable property be paid within twenty days after the sending of the notice or the tax sale title to the property will be sold according to law. This notice shall be sufficient if it is in the following form:

TAX SALE PARTY NOTICE OF TAX SALE

[Date]

[Name]

[Address]

[City], [ST] [Zip]

RE: Tax Bill Number:

Property: [Property Address]

[Description of Property Abbr]

**YOU HAVE A PUBLICLY RECORDED INTEREST IN THE ABOVE REFERENCED PROPERTY.
PLEASE READ THIS NOTICE CAREFULLY.**

The property taxes for the above referenced property were not paid. In accordance with the notice requirement contained in Article VII, Section 25 of the Louisiana Constitution, you are hereby notified that if the delinquent property taxes are not paid within twenty days of the date of this notice, the property will be sold at tax sale in accordance with law.

AFTER THE EXPIRATION OF THE REDEMTIVE PERIOD, THE PROPERTY CANNOT BE REDEEMED. CONTINUED POSSESSION OF THE PROPERTY DOES NOT EXTEND THE REDEMTIVE PERIOD.

Please contact [name of tax collector] if you believe that you received this notice in error, have sold or transferred this property, or for further information or assistance.

Thank you,

Tax Collector of [name of political subdivision]

[Tax collector phone number]

THIS NOTICE CONCERNS ONLY THE PROPERTY DESCRIBED IN THE "REGARDING" PORTION OF THIS LETTER; the address of that property may or may not be the same as the mailing address of this notice.

If your recorded interest in this property is no longer valid or enforceable, you may remove it by visiting the office of the recorder of mortgages and conveyances located at [mortgage and conveyance office address]."

B.(1)(a) At the expiration of twenty days' notice, counting from the day when the last of the written notices are sent, or as soon thereafter as practicable, the tax collector shall proceed to publish a notice to the tax debtors of the delinquency and to advertise for sale the consolidated delinquent tax list under one form two times within thirty days in the official journal of the political subdivision. The publication and advertisement shall be sufficient if it is in the following form:

"DELINQUENT TAX LIST

_____ vs. Delinquent Tax Debtors

(insert appropriate taxing bodies)

By virtue of the authority vested in me by the constitution and the laws of the State of Louisiana, I will sell, at _____, within the legal hours for judicial sales beginning at _____ o'clock a.m. on _____, the _____ day of _____, and continuing on each succeeding legal day,

until said sales are completed, tax sale title to all immovable property on which taxes are now due to _____, to enforce collection of taxes

(insert affected taxing bodies) assessed in the year _____, together with interest thereon from January 1, _____, at the rate of one percent (1%) per month until paid and all costs. The names of said delinquent tax debtors, the amount of statutory impositions due, including any due for prior years, and the immovable property assessed to each to be offered for sale are as follows: (Insert names of delinquent tax debtors in alphabetical order, the amount of statutory impositions due, including any due for prior years on each specific piece of property, and the description of each specific piece of immovable property to be offered for sale.)

On the day of sale I will sell a tax sale title to such portions of the property as each tax debtor will point out and, in case the debtor will not point out sufficient property, I will at once and without further delay sell the least quantity as undivided interests of said property of any tax debtor which any bidder will buy for the amount of the statutory impositions for which the sale is made, together with interest and costs due by said tax debtor. The sale will be without appraisalment, for cash or other payment method acceptable to the tax collector, in legal tender money of the United States, and the tax sale title to property sold will be redeemable at any time during the applicable redemptive period by paying the price given, including costs and five percent (5%) penalty thereon, with interest at the rate of one percent (1%) per month until redeemed."

(b) In addition to the notice required to be published pursuant to Subparagraph (a) of this Paragraph, the tax collector may elect to publish via the Internet the portion of the notification and advertisement that details the names of delinquent tax debtors, the amount of statutory impositions due, and the description of each specific piece of immovable property to be offered for sale. In the instance of using the Internet for the detailed listing of properties offered for tax sale, the tax collector shall provide, within the original printed notification or advertisement, the web address where the comprehensive list of debtors and properties offered for sale can be viewed.

(2) For the purpose of tax sales, it shall be sufficient to advertise all property in the name of the tax debtor at the time the assessment was made.

(3) For the purpose of tax sales, it shall be sufficient to assess and describe all property assessed in the following manner: by designating the tract or lot by the name by which it is commonly known, or by the number or letter by which it may be usually designated upon the regular assessment roll or upon an official or private plan or sketch or by giving the boundaries or the names of the owners upon each side, or by the dimensions or description or name given in the act transferring the ownership thereof, or by such other further description as may furnish the means of reasonable identification.

(4) No tax sale shall be set aside or annulled for any error in description or measurement of the property assessed in the name of the tax debtor, provided the property sold can be reasonably identified. When advertisements are required to be made in relation to the sale of property for unpaid taxes, the advertisements shall be made in the English language only.

(5) On the day of sale, the tax collector shall sell the portion of the property which the debtor points out. If the debtor does not point out any property or sufficient property, the tax collector shall sell immediately the least quantity of the property, determined by undivided interests, which any bidder will buy for the amount of taxes, interest, penalties and costs. Except as provided in R.S. 47:2196(D), the purchase price or bid price is the amount of taxes, interest, penalties and costs, and the bidding is by undivided interests with the initial bid being one hundred percent and thereafter declining from the initial bid. As an alternative to the procedure for bidding by undivided interest as provided by this Section, upon agreement between the tax collector and the local governing authority, any bidder may elect to bid down the five percent penalty, as provided for in Article VII, Section 25(B)(1) of the Constitution of Louisiana, in increments of one-tenth of a percent. The tax collector may determine and establish that the least quantity that can be sold by undivided interests is one percent or less of the whole. The tax sale shall convey, and the purchaser shall take, tax sale title in the undivided interest bid in the entirety of the property, or in the case of separate assessments for undivided interests in the property, tax sale title in the undivided interest bid in the entirety of the undivided interest, intended to be assessed and sold as it was owned by the delinquent tax debtor regardless of any error in the dimensions or description of the property as assessed and sold. The tax collector in the advertisement or tax sale may give the full description according to original titles.

(6) Except as otherwise provided in this Subpart, the tax sale shall be conducted in the manner provided by law for judicial sales. This provision shall not be construed to prohibit the tax collector from

conducting the tax sale by using an online or electronic bidding process consistent with the law governing judicial sales.

(7) Except as otherwise provided in this Subpart, the tax sale shall be conducted in the manner provided by law for judicial sales. The tax collector may require all registered tax sale participants to provide a deposit, not to exceed one thousand dollars, prior to the commencement of the tax sale. If a deposit is required, the deposit of the winning bidder shall be applied toward the sale price at the time of purchase. A deposit from a non-winning bidder shall be returned or refunded to the depositor within fourteen days of the close of the sale. The deposit shall be made in a form approved by the tax collector.

C.(1) In the absence of actual notice of the sale to a tax sale party, including a transferee, or the demonstration of a reasonable effort to provide notice, where the name and address of the tax sale party were reasonably ascertainable or where the transfer was recorded after the tax collector completed his pre-sale tax sale party research, the tax collector shall cancel the sale of the property and refund the tax sale purchaser the tax sale purchase price.

(2) For each transferred property upon which a tax sale is cancelled pursuant to Paragraph (1) of this Subsection, the tax collector shall send the transferee a tax notification, inclusive of tax sale costs accrued.

Acts 2008, No. 819, §1, eff. Jan. 1, 2009; Acts 2009, No. 507, §1; Acts 2009, No. 511, §2; Acts 2010, No. 716, §1; Acts 2010, No. 817, §1; Acts 2010, No. 823, §1; Acts 2012, No. 836, §1; Acts 2019, No. 384, §1.

RS 47:2154**§2154. Tax sales; time of sale; price**

A. The tax collector shall seize, advertise, and sell tax sale title to the property or an undivided interest therein upon which delinquent taxes are due, on or before May first of the year following the year in which the taxes were assessed, or as soon thereafter as possible.

B. The tax sale shall be conducted on any weekday within the legal hours for judicial sales, with bidding opening not earlier than 8:00 a.m. and closing no later than 8:00 p.m. If a tax sale is conducted by using an online or electronic bidding process that is conducted over the course of multiple days, bids may be placed on any day at any time on any sale property upon which bidding has not closed, provided that all sales of property close on a weekday within the legal hours for sale as prescribed in this Subsection.

C. The price shall be the amount of statutory impositions due on the property, costs, and interest.

Acts 2008, No. 819, §1, eff. Jan. 1, 2009; Acts 2012, No. 836, §1.

RS 47:2155**§2155. Tax sale certificate**

A. The tax collector shall authenticate and file in accordance with law, in person or by deputy, in the political subdivision's name, a tax sale certificate to purchasers of any property to which tax sale title was sold for taxes, in which he shall relate in substance a brief history of the proceedings had, shall describe the property, state the amount of the taxes, interest, penalties, and costs and the bid made for the property, and the payment made to him in cash, cashier's check, certified check, money order, credit card, or wire transfer, or other payment method, shall sell tax sale title, and shall conclude the sale with the statement that the property shall be redeemable at any time during the applicable redemptive period beginning on the day when the tax sale certificate is filed with the recorder of conveyances in the parish in which the property is located. The tax sale certificate shall contain the full name and address of the tax sale purchaser. The tax sale certificate shall be sufficient if it is in the following form:

"Tax Sale Certificate
[Name of Political Subdivision]
v.
[Name of Tax Debtor]

State of Louisiana

Parish of _____

City of _____

To: _____

BE IT KNOWN AND REMEMBERED, that, I, [Name of tax collector], Tax Collector in and for the [Name of political subdivision], in the name of the [name of political subdivision], and by virtue of the authority in me vested by the constitution and laws of the State of Louisiana and in pursuance of the requirements of those laws, having mailed and published the notice required by law and having strictly complied with each and every requirement of the laws relating to delinquent taxes and tax debtors and to seizures, advertisements, and sale of tax sale title to the property in full, did in the manner prescribed by law, advertise and list in [name of appropriate journal for legal notices] the property to be sold for delinquent property taxes with interest and costs for the year(s) of _____ in the [place of sale] on [dates of publication], beginning at ten o'clock A.M., giving notice in the issues of the newspaper and in said list as advertised the following described immovable property appearing in the name of _____.

To-wit:

Ward _____ Section No. _____

Assessment No. _____

Taxes \$ _____

Interest _____

Penalties _____

Costs _____

Total _____

Property description: _____

And on said [date], after beginning but not completing said list, I continued the same within legal hours each succeeding legal day offering tax sale title to said property for sale at public auction in the manner required by said laws and the whole or the undivided interest of the tax debtor therein being the smallest amount of said property that any bidder would buy and pay the taxes and costs, and [Name of Purchaser] being the bidder, and having complied with the terms of sale, became the purchaser of tax sale title to the whole of the property or the undivided interest of the tax debtor therein.

NOW, THEREFORE, all the formalities of the law having been complied with, I [Name of Tax Collector], Tax Collector for said [Name of Political Subdivision], by virtue of the authority in me vested by the laws of the State of Louisiana do by these presents sell and transfer unto [Name and Address of Purchaser], tax sale title to property or the undivided interest of the tax debtor therein last above described with all the improvements thereon. The tax debtor or any person interested personally or as heir, legatee, creditor, or otherwise, shall have the right to redeem the property for the period of three years [or other redemptive period] from the date of filing of this tax sale certificate. The redemption may take place by

paying the price given including costs and five percent penalty thereon with interest at the rate of one percent per month until the redemption.

IN TESTIMONY WHEREOF, I have hereunto signed my name officially at _____, Parish of _____, in the presence of the two undersigned competent witnesses, who also signed on this _____ day of _____, 2____.

Witnesses:

Printed Name:

[Name of Tax Collector]

Printed Name:

[Name of Political Subdivision]

By: _____ "

B. A certified copy of the tax sale certificate is prima facie evidence of the regularity of all matters regarding the tax sale and the validity of the tax sale.

C. The tax sale certificate contemplated by this Section is a tax deed for purposes of Article VII, Section 25 of the Louisiana Constitution.

Acts 2008, No. 819, §1, eff. Jan. 1, 2009; Acts 2009, No. 507, §1.

RS 47:2156

§2156. Post-sale notice

A. Within the applicable redemptive period, the tax sale purchaser may send a written notice to any or all tax sale parties notifying the parties of the sale. The notice shall provide full and accurate information necessary to contact the tax sale purchaser, including the name, physical address, and telephone number of the purchaser. It shall be accompanied by a copy of the tax sale certificate received by the tax sale purchaser under the provisions of this Part and copies of the documents that the purchaser received with that sale. The notice shall inform the tax sale parties that the failure to redeem the property prior to the expiration of the applicable redemptive period will terminate the right to redeem the property, and the purchaser will have the right to seek confirmation of the tax title and take actual possession of the property. The notice shall be sufficient if it is in the form set forth in Subsection B of this Section.

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

(b) For each property which tax sale title was sold at tax sale to a tax sale purchaser, the tax collector shall within ninety days of the expiration of the redemptive period provide written notice to each tax notice party that tax sale title to the property has been sold at tax sale. The notice shall be sent by first class mail. The notice shall be sufficient if it is in the form set forth in Paragraph (2) of this Subsection.

(2) The notice shall specify the property upon which the taxes are delinquent, the amount of taxes due, and the manner in which the property shall be redeemed and shall be sufficient if in the following form:

"[Date]

[Name Tax Debtor]

RE:Property No. _____

Ward _____ Section No. _____ Assessment No. _____

Subd. _____ Lot _____

Dear Sir/Madam,

This is an important notice. Please read it carefully. We are writing to inform you that the property taxes for the above noted property were not paid, and tax sale title to the property was sold to a tax sale purchaser for delinquent taxes for the year(s) _____. You may redeem this property within three years [or other applicable redemptive period] from _____ by paying to the [name of tax collector] the following amount due stated in or enclosed with this document. The redemptive period will expire _____. Under some circumstances, the third party buyer may be entitled to take actual possession and full ownership of the property after this time.

After the expiration of the redemptive period the property cannot be redeemed. Continued possession of the property does not extend the redemptive period.

Please contact the [name of tax collector] if you believe that you received this notice in error, have sold or transferred this property, or for further information and assistance.

[Tax collectors or name of political subdivision/ name of tax sale purchasers]

This notice concerns only the property described in the "regarding" portion of this letter; the address of that property may or may not be the same as the mailing address of this notice. Please contact our office if you feel that you received this notice in error. The taxes are now assessed in the name of the tax sale purchaser, but will continue to be due as in the past.

[Enclose or list the amount of statutory impositions due]"

C.(1) For each property adjudicated to a political subdivision at a tax sale, each collector shall, within thirty days of filing of the tax sale certificate, or as soon as practical thereafter, provide written notice to the following persons that tax sale title to the property has been sold at tax sale. The notice shall be sent by postage prepaid United States mail to each tax notice party and each tax sale party whose interest would be

shown on a thirty-year mortgage certificate in the name of the tax debtor and whose interest was filed prior to the filing of the tax sale certificate.

(2) The notice shall specify the property upon which the taxes are delinquent, the amount of taxes due, and the manner in which the property shall be redeemed and shall be sufficient if in the following form:

"[Date]

[Name of Tax Debtor]

RE:Property No. _____

Ward _____ Section No. _____ Assessment No. _____

Subd. _____ Lot _____

Dear Sir/Madam,

This is an important notice. Please read it carefully. We are writing to inform you that the property taxes for the above noted property were not paid, and tax sale title to the property was sold to [name of political subdivision] for delinquent taxes for the year(s) _____. You may redeem this property within three years [or other applicable redemptive period] from _____ by paying to the [name of tax collector] the amount due stated in or enclosed with this document. The redemptive period will expire _____. Under some circumstances, the [name of political subdivision] may be entitled to take actual possession and full ownership of the property or otherwise sell a full ownership interest in the property. After the expiration of the redemptive period, your rights to redeem may be limited. Continued possession of the property does not extend the redemptive period.

Please contact the [name of tax collector] if you believe that you received this notice in error, have sold or transferred this property, or for further information and assistance.

[Tax collectors or name of political subdivision / name of tax sale purchasers]

Payment shall be made with cashier's check or money order.

This notice concerns only the property described in the "regarding" portion of this letter; the address of that property may or may not be the same as the mailing address of this notice. Please contact our office if you feel that you received this notice in error. The taxes are now assessed in the name of the tax sale purchaser, but will continue to be due as in the past.

[Enclose or list the amount of statutory impositions due.]"

D. If the tax sale party is deceased, the notice to a tax sale party provided for pursuant to this Section shall be sufficient if made to the succession representative, if applicable, or to a curator as provided by Code of Civil Procedure Article 5091.

Acts 2008, No. 819, §1, eff. Jan. 1, 2009; Acts 2012, No. 836, §1; Acts 2018, No. 574, §1; Acts 2019, No. 384, §1.

RS 47:2157**§2157. Notice of tax sale; affidavit; cancellation**

A.(1) Upon the expiration of the applicable redemptive period, the tax sale purchaser may send a notice to a tax sale party whose interest the tax sale purchaser intends to terminate that the party has until the later of:

(a) Sixty days after the date of the notice provided in this Subsection, if five years have elapsed from the filing of the tax sale certificate to challenge, in a court of competent jurisdiction, the tax sale.

(b) Six months after the date of the notice if five years have not elapsed from the filing of the tax sale certificate, to challenge, in a court of competent jurisdiction, the tax sale.

(2) This notice shall constitute a notice of sale, and sending of this notice shall constitute the service of the notice of sale under Article VII, Section 25 of the Louisiana Constitution. This notice shall be sufficient without regard to whether the notice of the tax sale or any other notice has been given. The notice shall be sufficient if it is in the following form:

"This is an important legal notice.

Please read it carefully. You will receive no further notice.

[Date]

[Name]

[Address]

[City], [ST] [Zip]

RE: Property:

[Property Address]

[Description of Property Abbr]

Parish of _____, State of Louisiana

Tax sale title to the above described property has been sold for failure to pay taxes. You have been identified as a person who may have an interest in this property.

Your interest in the property **will be terminated** if you do not file a lawsuit in accordance with law within [60 days] [6 months] of the date of this notice."

B. The purchaser may also after the expiration of the redemptive period publish in the official journal of the appropriate political subdivision a notice containing the items in Subsection A. of this Section once a week for two consecutive weeks. The published notice shall be sufficient if it is in the following form:

"NOTICE

[Names of tax sale parties]

THIS NOTICE BY PUBLICATION IS NOTIFICATION THAT YOUR RIGHTS OR INTEREST IN THE PROPERTY LOCATED IN _____, LOUISIANA DESCRIBED BELOW MAY BE TERMINATED BY OPERATION OF LAW IF YOU DO NOT TAKE FURTHER ACTION IN ACCORDANCE WITH LAW.

[brief legal description of property]

Improvements thereon bear Municipal No. _____.

Tax sale title to the above described property has been sold for failure to pay taxes. You have been identified as a person who may have an interest in this property.

Your interest in the property **will be terminated** if you do not file a lawsuit in accordance with law within [60 days] [6 months] of the date of the first publication of this notice."

C. The purchaser may file with the recorder of mortgages of the parish in which the property is located a copy of one of the notices provided in Subsection A. of this Section that was sent to the tax debtor or the current owner. A transfer, mortgage, lien, privilege, or other encumbrance, other than a governmental lien, filed after the filing of the notice shall not affect the property. The recorder of mortgages or recorder of conveyances, as applicable, shall cancel, erase, terminate, or release, as applicable, the acts upon request of the purchaser.

D. After the expiration of the applicable time period set forth in the notice, the tax sale purchaser may file with the recorder of mortgages an affidavit indicating how the tax sale parties whose interest the purchaser intends to be terminated were identified, how the address of each tax sale party was obtained, how the notice

was sent, the results of sending the notice, and the dates of publication. The affidavit may also contain a statement of the interests to which the purchaser takes subject. The recorder of mortgages shall index the affidavit only under the names of the tax sale purchaser and the tax debtor as mortgagors. The affidavit shall be sufficient if it is in the following form:

"AFFIDAVIT

UNITED STATES OF AMERICA

BY

STATE OF LOUISIANA

[NAME OF AFFIANT]

PARISH OF

This affidavit shall be indexed under each of the following names as mortgagor:

(a) [Name of tax sale purchaser]

(b) [Name of tax debtor]

BE IT KNOWN, on the ____ day of _____ [MONTH], _____ [YEAR]

BEFORE ME, the undersigned notary public, duly qualified in and for the state and parish aforesaid, and in the presence of the undersigned competent witness,

PERSONALLY CAME AND APPEARED:

_____, [name of affiant], major domiciliary of the Parish of _____, State of Louisiana ("affiant"), who, after being duly sworn, deposed and stated that on his personal knowledge:

1. Affiant personally examined [name of abstract] [title certificate] [the public records] (the "Abstract") affecting the following described immovable property located in the Parish of _____, State of Louisiana (the "property"):

[Legal description of property]

2. Affiant's review of the abstract revealed the following persons or entities with an interest in the property, which such interest being listed beside the name:

Name	Interest In Property	Recordation Information
------	----------------------	-------------------------

3. Affiant reviewed the documents listed in the abstract, the telephone book published by [name of telephone book publisher] for the Parish of _____ dated for use until [date], and utilized all the resources under [list other examination resources, including Internet search engines, if any], and such search revealed the following last known addresses for the persons listed in Item 2 above:

Name	Address
------	---------

4. Affiant reviewed the records of the Louisiana Secretary of State and the secretary of state of the states set forth by the names of the entities listed below, and such search revealed the following addresses for the entities listed in Item 2 above:

Name	State	Address
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5. Affiant caused to be sent a written notice notifying the persons or entities listed in Item 2 above at the addresses listed in Items 3 and 4 above. A sample of the form of the written notice is attached and satisfied R.S.47:2157(A).

6. The method and results of the notifications set forth in Item 5 above are listed by name and address as follows:

Name	Method	Results
------	--------	---------

7. Notification was also published in [journal of general circulation for the political subdivision] on [list dates] [and was posted on the property]. The form of the publications is attached and satisfied R.S.47:2157(B).

8. Pursuant to R.S.47:2157(E), the following interests are cancelled, terminated, erased, or released, as applicable, only insofar as they affect the property:

Name of Interest Holder	Name of Instrument	Recordation Information
----------------------------	--------------------	-------------------------

THUS DONE AND PASSED on the day, month and year set forth above, in the presence of the undersigned competent witness, who have signed their names with Affiant, and me, notary, after reading of the whole.

WITNESSES:

AFFIANT:

Printed Name: _____

Printed Name: _____

Printed Name: _____

NOTARY PUBLIC

Printed Name: _____

Notary/Bar Roll No.: _____ "

E. The filing of the affidavit provided in Subsection D of this Section with the recorder of mortgages of the parish in which the property is located shall operate as a cancellation, termination, release, or erasure of record of all statutory impositions due and owing to the political subdivision prior to the recordation of the tax sale certificate, and of all interests, liens, mortgages, privileges, and other encumbrances recorded against the property and listed in the affidavit. Governmental liens and statutory impositions due to other political subdivisions other than the selling political subdivision shall not be canceled or terminated. The recorder of mortgages shall index the affidavit only under the name of the tax debtor and current owner.

F. Upon filing of the affidavit under Subsection D of this Section, the recorder of mortgages and recorder of conveyances shall treat as canceled, terminated, released, or erased, as applicable, all the liens, privileges, mortgages, interests, or other encumbrances canceled, terminated, released, or erased under Subsection E of this Section, only insofar as they affect the property.

G. The tax sale purchaser shall be liable to and indemnify the recorder of mortgages, the recorder of conveyances, and any other person relying on the cancellation, termination, release, or erasure by affidavit for any damages that they may suffer as a consequence of such reliance if the recorded affidavit contains materially false or incorrect statements that cause the recorder to incorrectly cancel, terminate, release, or erase any interest as provided in the affidavit. The recorder of mortgages and the recorder of conveyances shall not be liable for any damages resulting to any person or entity as a consequence of the cancellation, termination, release, or erasure of any interest in compliance with this Section.

Acts 2008, No. 819, §1, eff. Jan. 1, 2009.

RS 47:2158**§2158. Writ of possession**

A. When necessary to comply with an order of a political subdivision for the purpose of enforcing property standards, upon the presentation of the order and a certified copy of a tax sale certificate for immovables to a judge of a competent jurisdiction (determined by the value of the immovables described and not the amount of the taxes), the judge shall grant ex parte an order of seizure and possession, commanding the sheriff to seize the property and place the purchaser in actual possession. A writ of possession shall be issued by the clerk, but the purchaser may take actual possession without the order with the consent or acquiescence of the tax debtor or otherwise, provided no force or violence is used.

B. The purchaser shall have a privilege on the property for the costs of complying with the order of the political subdivision. To preserve this privilege, the purchaser shall file the writ of possession with the recorder of mortgages of the parish in which the property is located within fifteen days after its issuance. The effect of recordation shall cease one year after the date of filing the writ of possession, unless a statement of privilege referencing the writ and detailing the costs is filed with the recorder of mortgages before the expiration of one year from the date of filing the writ. In this case, the effect of recordation shall cease one year after the date of filing the statement of privilege, unless a suit to enforce the privilege and a notice of lis pendens is filed with the recorder of mortgages prior to the cessation of the effects of recordation.

Acts 2008, No. 819, §1, eff. Jan. 1, 2009.

RS 47:2159**§2159. Request for notice**

Any person may request that all notices that are sent to a tax debtor also be sent to the requesting person by sending a written notice to the appropriate tax collector listing the name of the tax debtor, a legal description of the property, and the address to which the notice is to be sent. The person requesting notice shall also pay a reasonable sum not to exceed twenty dollars to the tax collector to defray the cost of providing the notice. A mortgage holder who has requested notice and paid the fee shall receive notices until such time that the tax collector receives notice of the cancellation of the mortgage inscription.

Acts 2008, No. 819, §1, eff. Jan. 1, 2009.

RS 47:2160

§2160. Tax sale title; effect on other statutory impositions

Tax sale title to property shall not affect, invalidate, or extinguish the claim of another political subdivision for the taxes due on the property that were not included in the bid price.

Acts 2008, No. 819, §1, eff. Jan. 1, 2009.

RS 47:2161

§2161. Tax sale title; payment of taxes by purchaser; improvements by tax sale purchaser

A. From the date of filing a tax sale certificate selling tax sale title to a tax sale purchaser, all taxes on the property shall, after that date, be assessed to and paid by the tax sale purchaser until the property, or any part, is redeemed. If redeemed, the person redeeming shall pay all statutory impositions assessed upon the property subsequent to the tax sale. The failure to assess the property in the name of the tax sale purchaser shall not affect the validity of the tax sale.

B.(1) Notwithstanding any other provision of law to the contrary, in the city of New Orleans, if a tax sale purchaser has made improvements to abandoned or blighted property, as defined in R.S. 19:136.1, in order to bring the property into compliance with one or more municipal code ordinances prior to the property being redeemed, the person redeeming the property shall reimburse the tax sale purchaser for the costs of improvements required to bring the property into compliance with any such ordinances. The maximum amount of reimbursement for improvements shall be fifteen hundred dollars for abandoned property and three thousand dollars for blighted property. The maximum amount shall be per property per year.

(2) In order to receive reimbursement for the costs of improvements, the tax sale purchaser shall be required to file an affidavit and receipts in the mortgage records of the parish documenting the costs of such improvements within sixty days after receiving notice of redemption.

(3) The failure by a person redeeming property to reimburse a tax sale purchaser for improvements made in accordance with the provisions of Paragraph (1) of this Subsection shall not terminate or otherwise impair in any way the right of any such person to redeem his property pursuant to the provisions of this Section.

Acts 2008, No. 819, §1, eff. Jan. 1, 2009; Acts 2011, No. 275, §1, eff. June 28, 2011.

RS 47:2162**§2162. Purchase by tax collectors and assessors at tax sale forbidden**

The tax collector or tax assessor for the political subdivision, or any other person acting on behalf of the political subdivision whose duties are to assess or collect ad valorem taxes for the political subdivision, shall not buy, either directly or indirectly, any property or tax sale title sold or offered for sale for ad valorem taxes imposed by that political subdivision. The sale shall be subject to an action for nullity except that the violation of this Section shall not be a cause for annulling the sale if the property or tax sale title has been sold by the violator, his successor, or assigns to a person who purchased the property in good faith by onerous title.

In addition to any other penalties provided by law for violation of this Section, the violator shall disgorge any profits he has made, either directly or indirectly, to the tax debtor.

Acts 2008, No. 819, §1, eff. Jan. 1, 2009.

RS 47:2163

§2163. Purchase by co-owners

An owner or co-owner may pay the statutory impositions plus interest and costs due at the time of the tax sale. The purchase of tax sale title to property at a tax sale by an owner or co-owner of the property shall be deemed a redemption.

Acts 2008, No. 819, §1, eff. Jan. 1, 2009.

RS 47:2241

PART V. REDEMPTIONS

SUBPART A. GENERAL PROVISIONS

§2241. Redemptive period preemptive

All redemptive periods provided in the Louisiana Constitution shall be preemptive.
Acts 2008, No. 819, §1, eff. Jan. 1, 2008.

RS 47:2242

§2242. Person entitled to redeem

Any person may redeem tax sale title to property, but the redemption shall be in the name of the tax debtor.

Acts 2008, No. 819, §1, eff. Jan. 1, 2009.

RS 47:2243**§2243. Redemption payments**

Redemptions shall be made through the tax collector of the appropriate political subdivision, or in the case of properties adjudicated to the state for tax years 1880 through 1973, redemptions shall be made through the register of the state land office. Payment shall include all statutory impositions accruing before the date of payment with five percent penalty and simple interest accruing at one percent per month, as well as all other sums required to be paid pursuant to this Subpart. The tax collector shall promptly remit the redemption payment to the tax sale purchaser; the register shall promptly deposit the redemption payment in the state treasury.

Acts 2008, No. 819, §1, eff. Jan. 1, 2009; Acts 2010, No. 281, §1.

RS 47:2244**§2244. Additional payments to political subdivision**

Payment also shall include the actual costs incurred by the political subdivision for preparation and filing of redemption certificates, the cost of mail, notice, publication of notice, personal service of notice, appraisal, and costs associated with the determination of tax sale parties and their notification. However, the actual cost of preparation and filing of redemption certificates shall not exceed two hundred dollars. The political subdivision may also require the payment of all amounts accrued under other governmental liens as of the date of payment.

Acts 2008, No. 819, §1, eff. Jan. 1, 2009; Acts 2009, No. 484, §1.

RS 47:2245**§2245. Redemption certificate**

Upon payment of the redemption costs, the tax collector shall issue a redemption certificate in the name of the tax debtor and file the redemption certificate in the appropriate conveyance records. When a redemption certificate is issued by the register of the state land office pursuant to this Subpart, the person redeeming the property shall file the redemption certificate in the appropriate conveyance records of the parish wherein the property is located. The redemption certificate shall be sufficient if it is in the following form:

"CERTIFICATE OF REDEMPTION

STATE OF LOUISIANA

PARISH OF _____

CITY OF _____

Having this day received from _____ the sum of _____ Dollars (\$ _____), being the full amount of taxes, costs, penalties and interest, plus any subsequently paid taxes, accruing from that certain tax sale on the _____ day of _____, _____, for the delinquent [name of political subdivision] taxes for the year _____, assessed to _____ covering tax sale title to that certain immovable property located in the parish described as which property was adjudicated at said tax sale to _____.

NOW THEREFORE I, under the authority conferred on me by R.S. 47:2245, hereby certify said property as being redeemed to said tax debtor, or his successors in title, from any claims arising out of said tax sale.

DONE AND SIGNED at my office in _____, Louisiana this _____ day of _____, _____.

ATTEST:

Printed Name: _____ [Name of tax collector] and Ex Officio
Tax Collector

Printed Name: _____ "

Acts 2008, No. 819, §1, eff. Jan. 1, 2009; Acts 2010, No. 281, §1.

RS 47:2271**SUBPART B. MONITION PROCEEDINGS****§2271. Availability of monition**

In addition to all other procedures, after the expiration of the applicable redemptive period, an acquiring person may protect himself from eviction from the property to which ownership or tax sale title has been transferred by filing a petition for monition in the district court of the parish in which the property is located in accordance with the following Sections.

Acts 2008, No. 819, §1, eff. Jan. 1, 2009.

RS 47:2272**§2272. Contents of petition**

The petition for monition shall state the manner of acquisition. The petitioner shall attach to the petition a certified copy of the tax sale certificate, donation, or other title instrument under which the property or tax sale title was obtained from the political subdivision and a certified copy of the sale, donation, or other title instrument under which the petitioner obtained title or tax sale title to the property, if different.

Acts 2008, No. 819, §1, eff. Jan. 1, 2009.

RS 47:2273

§2273. Grant of monition

The clerk shall, on application of the buyer or donee, grant this monition in the name of the state and affix to it the seal of the court.

Acts 2008, No. 819, §1, eff. Jan. 1, 2009.

RS 47:2274**§2274. Lis pendens**

The petitioner may file a notice of lis pendens of the monition proceeding with the recorder of mortgages of the parish in which the property is located. A transfer, mortgage, lien, privilege, or other encumbrance filed after the filing of the notice of lis pendens shall not affect the property. The recorder of mortgages or the recorder of conveyances shall cancel, erase, or terminate, as applicable, the acts on the request of the petitioner.

Acts 2008, No. 819, §1, eff. Jan. 1, 2009.

RS 47:2275**§2275. Notice**

A.(1) After filing the petition, the petitioner shall send a written notice to all tax sale parties whose interest the petitioner intends to be terminated containing the information set forth in the form provided in Subsection B of this Section. The written notice shall provide that the parties have until the later of the following to show cause why grounds exist for a nullity under this Chapter:

(a) Six months after the first publication of the notice provided in R.S. 47:2276, if the proceeding is brought less than five years after filing the tax sale certificate.

(b) Sixty days after the first publication of the notice provided in R.S. 47:2276, if the proceeding is brought five years or more after the filing of the tax sale certificate.

(2) If the notice is sent after the expiration of the redemptive period, this notice shall constitute a notice of sale. The sending of this notice shall constitute service of the notice of sale, under Article VII, Section 25 of the Louisiana Constitution.

B. This written notice shall be sufficient, and it shall not be necessary to determine whether any notice of tax sale or other notices were given. The written notice shall be sufficient if it is in the following form:

"This is an important legal notice.

Please read it carefully. You will receive no further notice.

[Date]

[Name]

[Address]

[City], [ST] [Zip]

RE: Property: [PropertyAddress]

[Description of Property Abbr]

Parish of _____, State of Louisiana

You have been identified as a person who may have an interest in the above described property.

Your rights or interest in the property **will be terminated** if you do not take action.

A lawsuit known as a Petition for Monition pursuant to R.S. 47:2271 et seq. has been filed affecting the referenced property (the "property") in the proceeding entitled In Re [name of petitioner] under docket number [docket no.] of the [name of court], Parish of _____, State of Louisiana (the "monition proceeding") by [name of petitioner], which purchased the property pursuant to [name of act] and recorded as [recordation information] of the official records of _____ Parish, Louisiana.

The monition has been published on [date of first publication] (the "publication") in the official journal(s) of _____ Parish, including [list name(s) of official journal].

If you do not file an opposition in the Monition Proceeding or file an action for a nullity under Chapter 5 of Subtitle III of Title 47 of the Louisiana Revised Statutes of 1950, within [60 days] [6 months] of the publication date stated above, your interest in the property listed above **will be terminated.**"

Acts 2008, No. 819, §1, eff. Jan. 1, 2009.

RS 47:2276**§2276. Publication**

The petitioner shall publish a monition contemporaneously with or following the sending of the notice calling on all tax sale parties whose interest the petitioner intends to be terminated to show cause within the time period provided in R.S. 47:2275 and this Section why grounds exist for a nullity under the provisions of this Chapter. The publication shall be given two times for immovable property, provided that the second publication for immovable property shall be published not earlier than seven days before and not later than the day before the sixtieth day following the first publication. The publication shall be sufficient if it is in the following form:

"NOTICE

[Name of Tax Sale Parties]

Pursuant to an order of the _____ District Court for the Parish of _____ in the matter of [Tax Deed Holder], Docket No. _____ [Docket No], Div. _____, [Name of Court], Parish of _____, State of Louisiana, dated _____, it was ordered as follows:

WHEREAS, [Tax Deed Holder], by act passed before [name of notary], recorded on [date of filing] [recording information] of the official records of _____ Parish, Louisiana, purchased property [at tax sale] [from the {name of political subdivision}], Louisiana adjudicated to the political subdivision for unpaid property taxes or other matters];

WHEREAS, [Tax Deed Holder] has applied to this Court for a monition or advertisement, in conformity with R.S. 47:2271 et seq.

THEREFORE, in the name of the State of Louisiana and the [Name of Court] for the Parish of _____, all interested persons are cited and admonished to show cause within [sixty (60) days] [six (6) months] from the date on which this monition is first advertised, why grounds exist for a nullity under the provisions of Chapter 5 of Subtitle III of Title 47 of the Louisiana Revised Statutes of 1950.

The property affected by this monition is:

[Description of Property]

Improvements thereon bear Municipal No. _____ [Property Address].

[Name and address of Clerk]

[Name and address of purchaser or attorney for purchaser.]"

Acts 2008, No. 819, §1, eff. Jan. 1, 2009.

RS 47:2277**§2277. Affidavit**

The petitioner shall file in the monition proceeding an affidavit stating how the tax sale parties whose interests the petitioner intends to be terminated were identified, how the addresses of each tax sale party were obtained, how the notice was sent, the results of sending the written notice, and the dates of publication. The affidavit may also contain a statement of the interests to which the petitioner takes subject. The affidavit shall be sufficient if it is in the following form:

"AFFIDAVIT
BY
[NAME OF AFFIANT] UNITED STATES OF AMERICA
STATE OF LOUISIANA
PARISH OF _____

If filed in the mortgage records, this affidavit shall be indexed under each of the following names as mortgagors:

(1) [Name of petitioner]

(2) [Name of tax debtor]

BE IT KNOWN, on the _____ day of _____ [MONTH], _____ [YEAR],

BEFORE ME, the undersigned notary public, duly qualified in and for the state and parish aforesaid, and in the presence of the undersigned competent witness; PERSONALLY CAME AND APPEARED:

[Name of affiant] major domiciliary of the Parish of _____, State of Louisiana ("affiant"), who after being duly sworn, deposed and stated that on his personal knowledge:

1. Affiant personally examined [name of abstract] or [title certificate] or [public records] (the "abstract") affecting the following described immovable property located in the Parish of _____, State of Louisiana (the "Property"):

[Legal description of property]

2. A review of the abstract by the Affiant revealed the following persons or entities with an interest in the property, with such interest being listed beside the name:

Name	Interest in property	Recordation information
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3. Affiant reviewed the documents listed in the abstract, the telephone book published by [name of telephone book publisher] for the Parish of _____ dated for use until [date], or utilized all the resources under [list other examination resources, including Internet search engines, if any], and the search revealed the following last known addresses for the persons listed in Item 2 above:

Name	Address
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4. Affiant reviewed the records of the Louisiana Secretary of State and the secretary of state of the states set forth by the names of the entities listed below, and the search revealed the following addresses for the entities listed in Item 2 above:

Name	State	Address
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5. Affiant caused to be sent a written notice notifying the persons or entities listed in Item 2 above at the addresses listed in Items 3 and 4 above. A sample of the form of the written notice is attached and satisfied R.S. 47:2275(B).

6. The method and results of the notifications set forth in Item 5 above are listed by name and address as follows:

Name	Method of Sending	Results
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7. A Petition for monition was filed on [date of filing] under In Re: [name of petitioner] Applying for Monition, Docket No. [docket number], on the docket of the [name of court], State of Louisiana (the "monition proceeding").

8. Pursuant to an order of the court in the monition proceeding, the monition was published in the [journal of general circulation for the political subdivision] on [date(s)] [and was posted on the property]. The form of publication is attached and satisfied.

9. Pursuant to R.S. 47:2280(C), the following interests are canceled, terminated, erased or released, as applicable, only insofar as they affect the property:

Name of Interest Holder	Name of Instrument	Recordation Information
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THUS DONE AND PASSED on the day, month and year set forth above, in the presence of the undersigned competent witness, who have signed their names with Affiant, and me, notary, after reading of the whole.

WITNESSES:

AFFIANT:

Printed Name: _____

Printed Name: _____

Printed Name: _____

NOTARY PUBLIC

Printed Name: _____

Notary/B&R Roll No.: _____

Acts 2008, No. 819, §1, eff. Jan. 1, 2009.

RS 47:2278**§2278. Judgment**

At the expiration of the applicable time period set forth in R.S. 47:2275 and 2276, the party obtaining the monition may apply to the court which rendered the monition to confirm the title to and full ownership in the property and homologate the sale. The court shall homologate and confirm the sale and the title to and full ownership in the property if the affidavit under R.S. 47:2277 has been filed and no opposition has been filed. If opposition is made to the homologation, the provisions regarding actions to annul under this Chapter shall apply.

Acts 2008, No. 819, §1, eff. Jan. 1, 2009.

RS 47:2279

§2279. Costs

When no opposition is made to the confirmation of the sale, the costs of the proceeding shall be paid by the party who prays for the monition.

Acts 2008, No. 819, §1, eff. Jan. 1, 2009.

RS 47:2280**§2280. Filing of the judgment; affidavit**

A. The judgment rendered in the monition proceeding may be filed with the recorder of mortgages of the parish in which the property is located.

B. The petitioner may file the affidavit provided in R.S. 47:2277 with the recorder of mortgages. The recorder of mortgages shall index the affidavit only under the names of the petitioner and the tax debtor as mortgagors.

C. The filing of the affidavit provided in Subsection B of this Section with the recorder of mortgages of the parish in which the property is located shall operate as a cancellation, termination, release, or erasure of record of:

(1) All statutory impositions due and owing to the selling or donor political subdivision prior to the date of the original acquisition by a tax sale purchaser or donee of adjudicated property.

(2) All statutory impositions of all political subdivisions and all other interests, liens, privileges, and other encumbrances under governmental liens arising prior to the original sale of adjudicated property to the acquiring person, or the filing of the notice required under R.S. 47:2236(E).

(3) All interests, liens, mortgages, and other encumbrances recorded against the property and listed in the affidavit, other than governmental liens not included in Paragraph (2) of this Subsection.

D. After the filing of the affidavit, the recorder of mortgages or the recorder of conveyances shall treat as canceled, terminated, released, or erased all those liens, privileges, mortgages, or other encumbrances canceled, terminated, released, or erased under Subsection C of this Section.

E. The petitioner shall be liable to and indemnify the recorder of mortgages, the recorder of conveyances, and any other person relying on the cancellation, termination, release, or erasure by affidavit for any damages that they may suffer as a consequence of such reliance if the recorded affidavit contains materially false or incorrect statements that cause the recorder to incorrectly cancel, terminate, release, or erase any interest as provided in the affidavit. The recorder of mortgages and the recorder of conveyances shall not be liable for any damages resulting to any person or entity as a consequence of the cancellation, termination, release, or erasure of any interest in compliance with this Section.

Acts 2008, No. 819, §1, eff. Jan. 1, 2009.