



LOUISIANA STATE LAW INSTITUTE

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December 16, 2025

Representative Phillip R. DeVillier
Speaker of the House of Representatives
P.O. Box 94062
Baton Rouge, Louisiana 70804

Senator Cameron Henry
President of the Senate
P.O. Box 94183
Baton Rouge, Louisiana 70804

RE: ACT 774 OF THE 2024 REGULAR SESSION

Dear Mr. Speaker and Mr. President:

The Louisiana State Law Institute respectfully submits its report to the legislature relative to tax sales.

Sincerely,

A handwritten signature in blue ink, appearing to read "Guy Holdridge", is written over a horizontal line.

Guy Holdridge
Director

GH/puc
Enclosure

cc: Senator Gregory Miller

email cc: David R. Poynter Legislative Research Library
drplibrary@legis.la.gov

Secretary of State, Ms. Nancy Landry
admin@sos.louisiana.gov

LOUISIANA STATE LAW INSTITUTE

REPORT TO THE LEGISLATURE IN RESPONSE TO ACT NO. 774 OF THE 2024 REGULAR SESSION

Relative to tax sales

Prepared for the
Louisiana Legislature on

December 16, 2025

Baton Rouge, Louisiana

SENATE BILL NO. 505 (Substitute of Senate Bill No. 393 by Senator Miller)

BY SENATOR MILLER

AN ACT

To amend and reenact R.S. 47:1993, 2058, the headings of Chapter 5 and Part I of Subtitle III of Title 47 of the Louisiana Revised Statutes of 1950, R.S. 47:2122, 2124, 2126, 2127, 2130, 2132 through 2137, 2151, 2153 through 2156, 2158 through 2160, 2162, 2163, 2201, 2202(A), 2203, 2204, 2206, the heading of 2207, 2208, 2209, 2211, Part V of Chapter 5 of Subtitle III of Title 47 of the Louisiana Revised Statutes of 1950, to be comprised of R.S. 47:2241 through 2247, and the headings of Part VI and Subpart A of Chapter 5 of Subtitle III of Title 47 of the Louisiana Revised Statutes of 1950, to enact R.S. 47:2127.1, 2140, 2151.1, 2153.1, 2160.1, 2164, 2207.1, 2241.1, 2266.1, 2267, and 2268 and to repeal R.S. 47:2121, 2123, 2128, 2131, 2152, 2157, 2161, 2196, 2197, 2266 and 2271 through 2280, relative to the assessment, payment and allocation of ad valorem taxes; to provide for the preparation and filing of tax rolls; to provide for payment of taxes and sale of property for delinquent taxes; to provide for definitions; to provide for interest, penalties, liens and privileges; to provide relative to tax lien auctions; to provide for tax lien certificates and processes related thereto; to repeal provisions related to tax sales of property and redemption of tax liens, the adjudication of property, and procedures to quiet title; to provide for effectiveness; and to provide for related matters.

1 §2268. Effect of judicial sale

2 The judicial sale shall terminate all interests in the immovable property
3 except the following, if filed prior to the tax lien certificate:

4 (1) Building restrictions, condominium declarations, or other common
5 ownership interest regimes.

6 (2) Dedications in favor of political subdivisions, the public, or public
7 utilities.

8 (3) Immobilizations of manufactured homes.

9 (4) Integrated coastal protection as defined in R.S. 49:214.2 or a project
10 listed in the comprehensive master coastal protection plan as defined in R.S.
11 49:214.2.

12 (5) Levee or drainage projects by the departments, agencies, boards, or
13 commissions of the state of Louisiana and their political subdivisions, including
14 but not limited to a levee district or levee and drainage district as identified in
15 Chapter 4 of Title 38 of the Louisiana Revised Statutes of 1950, parishes or
16 municipalities, and the United States.

17 (6) Mineral rights.

18 (7) Pipeline servitudes.

19 (8) Predial servitudes.

20 Section 2. R.S. 47:2121, 2123, 2128, 2131, 2152, 2157, 2161, 2196, 2197, 2266, and
21 2271 through 2280 are hereby repealed in their entirety.

22 Section 3. The Louisiana State Law Institute is hereby authorized and directed to
23 review all statutes modified or repealed by this Act and make any necessary technical
24 changes. The Institute shall make recommendation as it deems necessary to clarify, modify,
25 or eliminate antiquated provisions of law consistent with the provisions of this Act and to
26 submit its recommendations to the legislature on or before January 1, 2026.

27 Section 4. This Act shall apply to all taxable periods beginning on or after January
28 1, 2026.

29 Section 5. This Act shall become effective and operative on January 1, 2026, if the
30 proposed amendment to Article VII, Section 25 of the Constitution of Louisiana contained

1 in the Act which originated as Senate Bill No. 119 of this 2024 Regular Session of the
2 Legislature is adopted at a state-wide election and becomes effective or if a proposed
3 amendment to Article VII, Section 25 of the Constitution of Louisiana, which authorizes
4 liens and privileges on immovable property for nonpayment of taxes is adopted at a
5 statewide election prior to December 7, 2024.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____

December 16, 2025

To: Representative Phillip R. DeVillier
Speaker of the House
P.O. Box 94062
Baton Rouge, Louisiana 70804-9062

Senator Cameron Henry
President of the Senate
P.O. Box 94183
Baton Rouge, Louisiana 70804

**REPORT TO THE LEGISLATURE
IN RESPONSE TO ACT NO. 774 OF THE 2024 REGULAR SESSION**

Act 774 of the 2024 Regular Session “authorized and directed” the Louisiana State Law Institute to “review all statutes modified or repealed by this Act and make any necessary technical changes” and to make “recommendation[s] as it deems necessary to clarify, modify, or eliminate antiquated provisions of law consistent with the provisions of this Act.” The Law Institute submits this report to the Legislature in fulfillment of these requests. Part I provides an overview of the work undertaken by the Institute and the ultimate results of this work, and Part II describes in greater detail the specific nature of the undertaking, including the particular challenges involved and the manner in which they were approached, providing important context regarding the resulting recommendations. Finally, the appendix sets out the recommendations themselves, in the form of draft revisions to the law as enacted by Act 774.

I. Overview

In fulfillment of Act 774’s directive, the Law Institute’s Executive Committee referred the matter to Law Institute staff, determining this to be the most prudent course of action in light of (1) the largely technical, nonsubstantive nature of the requested recommendations and (2) the importance of making such recommendations sufficiently timely for consideration and, if appropriate, implementation in the 2025 Regular Session, given Act 774’s primary effective date of January 1, 2026. Accordingly, staff conducted a detailed, holistic review of the provisions affected by Act 774 and drafted a comprehensive set of recommended revisions to these provisions, calculated to achieve the technical and clarificatory ends described in the Act’s directive. Due to the difficulty in making clear delineations between substantive and nonsubstantive changes to the law and the subjective nature of many such determinations, discussed in greater detail in Part II, the Law Institute concluded that responding to Act 774’s directive with proposed legislation would presume a greater degree of certainty than is practicable in assessing legislative intent, and would thus risk unintentionally changing substantive components of the law that were deliberately implemented by the Legislature. Accordingly, the Law Institute decided to submit its recommendations in the form of a report and defer to the Legislature on questions as to the intended substance of the law as enacted by Act 774 of the 2024 Regular Session.

II. Nature of the Recommendations

Consistent with the scope of Act 774's request, Law Institute staff sought to avoid recommending revisions that make any unnecessary substantive changes to the law. Because even the mere elimination of ambiguity or resolution of conflict in legislative text, for instance, necessarily contemplates some degree of change to the law's meaning, the perfect achievement of this goal would be either impracticable or unhelpful. For this reason, the fundamental objective underlying the recommendations contained in this report is the most effective possible implementation of the intended substance of Act 774. Furtherance of this objective, however, inherently involves some degree of subjective analytical decision-making. Accordingly, Law Institute staff adopted a series of governing principles by which to approach the task of drafting recommended revisions:

(1) Limit revisions to those that either (a) are necessary or important to achieving the desired substantive interpretation and result or (b) can be straightforwardly made, without need for extensive rewrites.

(2) Limit substantive revisions to instances where context clearly indicates that the intended substance differs from the substance of the statutory text.

(3) In evaluating intended substance, consult with Senator Miller and others involved in drafting Act 774 to the extent practicable.

(4) Avoid substantive revisions where (a) statutory text is unambiguous as to legislative intent or (b) intended substance cannot be discerned to a reasonable degree of certainty.

Notably, these principles dictated that the Law Institute make no recommendation with respect to R.S. 47:2206. Because the Law Institute's Council was unable to reach a clear consensus as to the intended substance of this provision, it concluded that the proffering of any recommendation would be inappropriate in light of the limited scope of Act 774's directive, as it would risk contravening the legislative intent underlying the Act. As to the intended meaning of R.S. 47:2206, the Law Institute therefore defers to the Legislature; nevertheless, this absence of recommendation should not be interpreted as a *recommendation of no action*. Furthermore, the Law Institute notes that R.S. 47:2206 is substantively interconnected with the other provisions of R.S. 47:2201 et seq., and, thus, any determination as to the intent underlying R.S. 47:2206 should be accommodated as necessary by these surrounding statutes. Insofar as such a determination is inconsistent with the recommended revisions to the surrounding statutes, those recommendations should be disregarded as appropriate. Finally, consistent with the aforementioned approach, the Law Institute emphasizes that the following recommendations are not intended to express any value judgment regarding the policies underlying Act 774 or the provisions it enacts.

The following appendix contains the revisions recommended by the Law Institute to the text of the law enacted by Act 774.¹

¹ Legislation enacting revisions substantially similar to these recommendations was introduced as Senate Bill No. 55 of the 2025 Regular Session. Several amendments were made during the legislative process, and the bill was ultimately enacted by the Legislature as Acts 2025, No. 411.

R.S. 47:2122. Definitions

(1) “Acquiring person” means any of the following:

~~(d) A person acquiring the delinquent obligation at a tax auction after January 1, 2026.~~

* * *

* * *

* * *

(a) A tax notice party. ~~the~~

1

(b) ~~The owner or owners of the property, including the owner of record at the time of a tax lien auction, as shown in the conveyance records of the appropriate parish, any reasonably locatable person holding an identifiable ownership or usufruct interest even if not shown in the conveyance records of the parish in which the property subject to the tax lien is located, and~~

(c) The owner or owners of the property at the time of the tax lien auction.

(d) A lessee of the property whose lease or a notice thereof has been recorded.

~~(e) any~~ Any other person holding an interest in the property, such as a including any mortgage, privilege, or other encumbrance, on the property, including This shall include a tax lien certificate holder, ~~as shown in the mortgage and conveyance records of the appropriate parish.~~

* * *

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

(16) “Tax lien” means the right to receive payment of the delinquent obligation and includes the lien and privilege securing the delinquent obligation in accordance with R.S. 47:2127(C).

(17) “Tax lien auction” means the sale of a ~~delinquent obligation~~ tax lien pursuant to this Chapter R.S. 47:2154.

(17) (18) “Tax lien certificate” means the written instrument evidencing the tax lien and its assignment to the party identified thereon. ~~delinquent obligation and the lien and privilege securing it that identifies the holder thereof.~~

(18) (19) “Tax lien certificate holder” means the purchaser of a tax lien pursuant to this Chapter and the purchaser’s successors or assigns, provided that the tax lien has not been extinguished.

(20) “Tax notice party” means each tax debtor and any person requesting notice pursuant to in accordance with R.S. 47:2159 as of the date of the assessor’s determination.

~~(19)~~ (21) “Tax sale” means the sale or adjudication of tax sale title to property prior to January 1, 2026.

~~(20) (22)~~ “Tax sale certificate” means the written notice evidencing a tax sale to be filed in accordance with R.S. 47:2155 and 2196 as of December 31, 2025.

~~(21)~~ (23) “Termination price” means the amount calculated pursuant to R.S. 47:2243 that is required to be paid in order to terminate extinguish a tax lien certificate.

(22) (24) “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.

* * *

R.S. 47:2127. Time for payment; interest and penalty; notification

A. Time for payment. Statutory impositions may be paid as soon as the tax roll is delivered to the tax collector and, except as otherwise provided by law, shall be paid no later than December thirty-first in each respective year. ~~and, if~~ If not paid by that date, the statutory impositions shall be considered delinquent the following day.

B. Interest and penalty.

(1)(a) All delinquent statutory impositions, whether levied on movable or immovable property, shall bear interest from the day after the taxes were due ~~until paid~~, at the rate of one percent per month or any part thereof, calculated on a noncompounding basis.

(b) Interest shall continue to accrue on the statutory impositions as provided in Subparagraph (a) of this Paragraph until either of the following occurs:

(i) The statutory impositions are paid.

(ii) A tax lien certificate is issued for the delinquent obligation or, for statutory impositions levied on movable property, the property is sold pursuant to the provisions of Subpart A of Part III of this Chapter, R.S. 47:2141 et seq.

(2) If the ~~delinquent obligation~~ tax lien is offered for sale at tax lien auction, a five percent penalty calculated on the statutory impositions shall be assessed. Interest shall not accrue on the penalty. ~~In the event of a tax lien auction of immovable property, the interest rate may be reduced.~~

(3) 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 or 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 or penalty.

C. Tax lien. The delinquent obligation shall be secured by a lien and privilege in accordance with the provisions of R.S. 47:1993(G). The lien and privilege shall have priority over all other mortgages, liens, privileges, and other encumbrances. Except as otherwise provided in R.S. 47:2267, all tax liens shall rank concurrently, irrespective of when the statutory impositions become due or the tax lien certificates are recorded.

1 ~~D.(1) Failure to pay. All statutory impositions shall be paid. Failure to pay~~ If the total
2 statutory impositions, interest, and costs due on immovable property remain unpaid ninety days
3 after becoming delinquent, ~~shall subject the tax lien to~~ shall be offered for sale at a tax lien auction
4 in accordance with R.S. 47:2154. In the case of unpaid statutory impositions due on movable
5 property, the movable property shall be subject to seizure and sale in accordance with the
6 provisions of Subpart A of Part III of this Chapter, R.S. 47:2141 et seq. ~~The tax lien shall have~~
7 ~~priority over all mortgages, liens, and other privileges encumbering the property. All tax liens~~
8 ~~issued by the tax collector or other tax collectors shall be ranked in pari passu.~~

9
10 ~~D. E.~~(1) Notification. As soon as ~~practical~~ practicable following delivery of the tax roll to
11 the tax collector ~~as required by~~ in accordance with R.S. 47:2126, the tax collector shall send by
12 United States mail to each tax notice party written notice ~~by United States mail~~ of statutory
13 impositions due. The written notice shall be sent to each tax debtor at ~~his~~ the address listed on the
14 tax roll and to each other tax notice party at the address given in the request for notice pursuant to
15 R.S. 47:2159.

16
17 (2) The written notice shall do each of the following:

18
19 (a) ~~disclose~~ Disclose the total amount of statutory impositions due by the tax debtor for the
20 current year, the ward in which the property is located, and the number of the assessment. ~~The~~
21 ~~written notice shall~~

22
23 (b) ~~request~~ Direct the tax debtor to return the written notice to the tax collector with
24 remittance. ~~The notice shall~~

25
26 (c) ~~inform and shall remind~~ Inform the tax debtor of the date by which statutory impositions
27 must be paid and that interest will accrue on the statutory impositions at the rate of one percent per
28 month on a noncompounding basis from the day after the statutory impositions were due. ~~The~~
29 ~~notice shall~~

30
31 (d) ~~indicate~~ Indicate ~~if there is a~~ the existence of any prior unredeemed tax sale; or tax sale
32 certificate; or outstanding tax lien certificate in connection with the immovable property. The
33 failure to provide notice shall not affect the validity of the tax lien auction.

34
35 (3) 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 Amount Due	

[Name of Tax District]

Total Statutory
Impositions for the
Current Year

THIS AMOUNT IS
THE TOTAL OF AD
VALOREM TAXES
AND OTHER
STATUTORY
IMPOSITIONS
INCLUDED ON YOUR
TAX BILL DUE FOR
THE CURRENT
YEAR. THE
OBLIGATION TO PAY
AD VALOREM
TAXES AND
STATUTORY
IMPOSITIONS SHALL
BE DELINQUENT ON
[DATE].

Property Address
Ward
Assessment No.

Legal Description

PLEASE REMIT BY [DATE]

*** ACCESS YOUR PROPERTY TAXES AND OTHER STATUTORY
IMPOSITIONS AND PAY ONLINE @ _____ ***

NOTE: IF YOU FAIL TO PAY BY THE DUE DATE, INTEREST WILL ACCRUE
AT THE RATE OF 1% PER MONTH ON A NONCOMPOUNDING BASIS
UNTIL PAID.

Failure to pay the total statutory impositions, interest, and costs due before may
cause the tax lien to be offered for sale at tax lien auction.

[] INDICATE IF APPLICABLE: According to our records, the property for which
these statutory impositions are due has previously been sold at a tax sale or tax sale
title or tax lien certificate has previously been issued. You should take steps

immediately to remedy this threat to your ownership. You may have a right of redemption or termination if timely exercised.

Please fold and tear along perforated line.

[YEAR] PROPERTY TAX AND STATUTORY IMPOSITIONS NOTICE

[Name & Address of Tax Collector]

Amount Due:

Ward:

Assessment No.:

[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 @ [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: _____

R.S. 47:2127.1. 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 statutory impositions 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 the proportions are paid shall be free from the proportion of taxes pertaining to the other lots or parcels of the assessment.

* * *

PART III. TAX-COLLECTION SALES* ~~AND REDEMPTIONS~~

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

R.S. 47:2145. Movable property; additional sanction for tax collection

E. All movable property sold ~~at tax sales~~ for the collection of delinquent taxes 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.

R.S. 47:2151. Transfer after tax roll delivered

A sale, pledge, mortgage, lien, or other alienation or encumbrance of property made after the tax roll has been delivered to the tax collector shall not affect the statutory impositions assessed on the property or any tax lien that remains outstanding on the property ~~to enforce collection of delinquent statutory impositions.~~

~~Once Unpaid statutory impositions that have been delinquent for a period of three years, after December thirty first of the year in which statutory impositions are due, have passed, no or more shall not be included in the sale price at any tax lien auction, shall be conducted with regard to statutory impositions, provided that the time This period shall be suspended by during the pendency of any suit which that prevents the collection of the statutory impositions, and the time of the suspension shall be excluded from the computation of the three years. The Nothing in this Section shall be construed as prohibiting the sale of a tax lien auction certificate issued in the name of the by a political subdivision shall not be considered a tax lien auction pursuant to R.S. 47:2246.~~

R.S. 47:2153. Notice of delinquency; tax lien holder; tax lien auction

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 of the statutory impositions assessed on immovable property for the previous year. The notice shall inform the tax notice party that if the statutory impositions are not paid within twenty days after the sending of the notice, or as soon thereafter before the tax lien auction is scheduled, the tax collector ~~shall~~ will advertise for sale by public auction the ~~delinquent obligation and the lien and privilege securing it~~ tax lien and that the tax collector ~~shall~~ will issue in favor of the winning bidder and record in the mortgage records a tax lien certificate. The notice shall be sufficient if it is in the following form:

“Year	Ward	Sect.	Ass. #	Property #	Notice #
*****PLEASE NOTE*****				[NAME SUBDIVISION]	OF POLITICAL
*By law your ad valorem taxes and other statutory impositions are delinquent after December thirty-first. The law requires interest be charged as follows: A flat rate of one percent (1%) per month on a noncompounding basis on delinquent ad valorem taxes and other statutory impositions.					
*If monies for payment of ad valorem taxes and statutory impositions 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 ad valorem taxes and statutory impositions are not paid in full within twenty (20) days after this date, the tax collector will proceed to auction the tax lien for					

payment of taxes and other statutory impositions at [list location of the tax lien auction] beginning on [list first day of sale] and will issue a tax lien certificate in favor of the winning bidder. The tax lien certificate ~~shall~~ will be prima facie evidence of the validity of the tax lien ~~and privilege~~ and the assignment to the tax lien purchaser. You will have the right to pay the amounts due until the day before the auction. If the tax lien is sold at auction, you may terminate the lien according to law, but in order to terminate, you will be required to pay the delinquent obligation, which includes the five percent (5%) penalty, and interest not to exceed the rate of one percent (1%) per month on a noncompounding basis computed on the amount paid at auction by the tax lien certificate purchaser, together with other amounts in accordance with law.

*Until judgment of court is executed, the above-described tax lien auction shall not serve to terminate any ownership interest or right to possession that you have in the property. During the termination period, the tax lien certificate holder may not subject you to any eviction proceeding and is not entitled to collect any lease or rental payments. Any attempt to do so is unlawful and will subject the lienholder to penalty by 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]”						

1 B. (1) If the certified mail sent to the tax debtor is returned for any reason, the tax collector
2 shall resend the notice by first class mail and to “occupant” at the address listed and shall take
3 additional steps to notify the tax debtor of the delinquent statutory impositions and pending tax
4 lien auction, which shall include ~~any~~ at least three of the following:

5
6 (a) Review the local telephone directory or internet for the tax debtor.
7

8 (b) Contact the assessor for potential updated addresses or other properties assessed in the
9 tax debtor's name.
10

11 (c) Examine the mortgage and conveyance records of the parish where the property is
12 located to determine whether there are any other transactions pertaining to the tax debtor.
13

14 (d) Attempt personal or domiciliary service of the tax bill.
15

16 (e) Post a notice of the tax lien auction at the property.
17

18 (f) Perform a computer search of digitized records and databases of the clerk of court or
19 sheriff's office for addresses of other properties that may be assessed in the tax debtor's name.
20

21 (2) The tax collector shall send the notice by first class mail to all addresses that the tax
22 collector discovers pursuant to Paragraph (1) of this Subsection and reasonably believes may be
23 valid addresses for the tax debtor.
24

1 (3) The tax collector may recover all reasonable and customary costs actually incurred in
2 complying with Paragraphs (1) and (2) of this Subsection.
3

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

“DELINQUENT TAX AND STATUTORY IMPOSITION 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 by public auction, at _____, beginning at _____ o'clock a.m. on _____, the _____ day of _____, _____, and continuing on each succeeding legal day, until the auction is completed, the tax lien. I will issue in favor of the winning bidder and record in the mortgage records a tax lien certificate 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~~ a rate not to exceed one percent (1%) per month on a noncompounding basis until paid and all costs. The names of the delinquent tax debtors, the amount of statutory impositions due, including any due for prior years, and the immovable property assessed to each for which a tax lien certificate will be issued 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 for which tax lien certificate will be issued.)

At the auction, I will sell the tax lien to the winning bidder. The ~~auction sale~~ will be for cash or other payment method acceptable to the tax collector, in legal tender money of the United States.

At any time prior to the institution of an action to enforce the tax lien ~~certificate~~, the tax lien ~~certificate~~ may be ~~terminated~~ extinguished by paying the price paid at auction together with interest at the rate established at the tax lien auction which shall not exceed one percent (1%) per month on a noncompounding basis computed on the amount paid at auction by the tax lien certificate purchaser until terminated, a penalty at the rate of five percent (5%), and costs reimbursable pursuant to R.S. 47:2156. The termination payment shall also include the amount of any subsequent parish and municipal statutory impositions paid by the tax lien certificate holder, together with the applicable five percent (5%) penalty and any applicable interest computed on the statutory impositions at a rate of one percent (1%) per month on a noncompounding basis.

9 (b) In addition to the notice required to be published pursuant to Subparagraph (a) of this
10 Paragraph, the tax collector may elect to publish via the internet the portion of the notification and
11 advertisement that details the names of delinquent tax debtors, the amount of statutory impositions

1 due, and the description of each specific piece of immovable property for which a tax lien
2 certificate will be issued. In the instance of using the internet for the detailed listing of properties
3 for which a tax lien certificate will be issued, the tax collector shall provide, within the original
4 printed notification or advertisement, the web address where the comprehensive list of tax debtors
5 and properties can be viewed.

6
7 (2) For the purpose of tax lien auctions, it shall be sufficient to advertise all property in the
8 name of the tax debtor at the time that the assessment was made.

9
10 (3) For the purpose of tax lien auctions, it shall be sufficient to assess, describe, and
11 advertise all property assessed in the following manner: by designating the tract or lot by the name
12 by which it is commonly known, or by the number or letter by which it may be usually designated
13 upon the regular tax roll or upon an official or private plan or sketch or by giving the boundaries
14 or the names of the owners upon each side, or by the dimensions or description or name given in
15 the act transferring the ownership thereof, or by such other further description as may furnish the
16 means of reasonable identification.

17
18 (4) No tax lien auction shall be set aside or annulled for any error in description or
19 measurement of the property assessed in the name of the tax debtor, provided that the property can
20 be reasonably identified. ~~No judgment annulling a tax sale or tax lien auction shall have effect until~~
21 ~~the price and all statutory impositions and costs are paid; however, this shall not apply to sales~~
22 ~~annulled because the taxes were paid prior to the date of sale.~~

23
24 (5) The tax collector may require all registered tax lien auction participants to provide a
25 deposit, not to exceed one thousand dollars, prior to the commencement of the tax lien auction. If
26 a deposit is required, the deposit of the winning bidder shall be applied toward the sale price at the
27 time of purchase. A deposit from a nonwinning bidder shall be returned or refunded to the depositor
28 no later than fourteen days after the close of the auction. The deposit shall be made in a form
29 approved by the tax collector.

30
31 D. The failure of the tax collector to properly advertise the tax lien auction as specified in
32 this Section shall not be a basis to ~~nullify~~ annul the tax lien auction under R.S. 47:2286.

33
34 **~~R.S. 47:2153.1. Exclusion of certain delinquent obligations from tax lien auction~~**

35
36 ~~Delinquent obligations related to immovable property encumbered by a tax lien certificate~~
37 ~~issued to and held by a political subdivision may be excluded from a tax lien auction at the election~~
38 ~~of the political subdivision. As soon as practical after being directed by the political subdivision to~~
39 ~~exclude a delinquent obligation from the tax lien auction, the tax collector shall file a tax lien~~
40 ~~certificate in favor of the political subdivision in the mortgage records.~~

41
42 **R.S. 47:2154. Tax lien auctions; time of auction; price**

43
44 A.(1) The tax collector shall advertise for sale by public auction the tax lien ~~evidencing~~
45 ~~delinquent obligations~~ on or before May first of the year following the year in which the taxes
46 were assessed, or as soon thereafter as possible.

1
2 (2) Notwithstanding the provisions of Paragraph (1) of this Subsection and R.S.
3 47:2127(D) to the contrary, a delinquent obligation related to immovable property subject to an
4 outstanding tax lien certificate issued in favor of and held by a political subdivision may be
5 excluded from a tax lien auction at the election of the political subdivision. As soon as practicable
6 after an election pursuant to this Paragraph is made, the tax collector shall issue and file in the
7 mortgage records a tax lien certificate for the delinquent obligation in favor of the political
8 subdivision.²
9

10 B. The tax lien auction shall be conducted on any weekday, with bidding opening not earlier
11 than 8:00 a.m. and closing no later than 8:00 p.m. If a tax lien auction is conducted by using an
12 online or electronic bidding process that is conducted over the course of multiple days, bids may
13 be placed on any day at any time on any tax lien upon which bidding has not closed, provided that
14 all bidding closes on a weekday within the hours prescribed in this Subsection. Any bid received
15 prior to the opening of the auction shall be null and void.
16

17 C. The auction price shall be the face value of the tax lien certificate.
18

19 D.(1) The auction shall be conducted by competitive bid. The subject of the competitive
20 bidding shall be the monthly rate at which interest will be assessed in favor of the tax lien certificate
21 holder [pursuant to Subsection F of this Section] accrue on the face value of the tax lien certificate
22 following its issuance.
23

24 (2)(a) ~~Subject to a maximum opening bid shall be for the statutory impositions due on the~~
25 ~~property, together with any applicable costs and interest at the rate of one percent per month, on a~~
26 ~~noncompounding basis from the day after the due date until the date of the auction. The bidders~~
27 ~~may submit bids reducing the amount of monthly interest rate to be assessed on the amount paid~~
28 ~~at the tax lien auction in increments not less than of one-tenth of a one percent or an integral~~
29 ~~multiple thereof. However, the lowest interest rate that can be bid is seven tenths of one percent~~
30 ~~per month on a noncompounding basis. The winning bid shall be that which requires the~~
31 ~~assessment of interest at the lowest rate interest to be assessed against the amount paid at the tax~~
32 ~~lien auction shall be declared the winner. If multiple bidders offer submit the same lowest interest,~~
33 ~~then bid, the winner shall be the first in time to submit the bid.~~
34

35 (b) Notwithstanding the provisions of Subparagraph (a) of this Paragraph, no bid shall be
36 accepted that purports to reduce the rate of monthly interest below seven-tenths of one percent.
37

38 ~~D. The~~ E.(1) No later than thirty days after the conclusion of the tax lien auction, the tax
39 collector shall issue and file in the mortgage records of the parish in which the property is situated
40 a tax lien certificate in favor of the winning bidder. ~~or, if~~ If there is no bidder, the tax collector shall
41 issue and record the tax lien certificate in favor of the political subdivision. The recording cost due
42 to the clerk of court shall be included in the the price paid at the tax lien auction and the face value
43 of the tax lien certificate. The tax collector shall also deliver a certified copy of the tax lien
44 certificate to the winning bidder.
45

² Replaces 2153.1; makes only minor changes to the language.

1 (2) The tax lien certificate shall be prima facie evidence of the validity of the tax lien and
2 the assignment to the person named thereon.

3
4 F. Upon the issuance of a tax lien certificate, interest shall accrue on the face value of the
5 tax lien certificate at the monthly rate established by the winning bid at the tax lien auction. If the
6 tax lien certificate is issued in favor of the political subdivision, interest shall accrue on the face
7 value of the tax lien certificate at the rate of one percent per month. In both cases, interest shall be
8 calculated on a noncompounding basis.

9
10 ~~E. The amount owed to the tax lien certificate holder for the delinquent obligation shall be~~
11 ~~secured by a tax lien on the immovable property described in the tax lien certificate. This lien shall~~
12 ~~have priority over all mortgages, liens, and privileges encumbering the property, but all tax lien~~
13 ~~certificates issued by the tax collector or other tax collectors shall be ranked equally with each~~
14 ~~other.~~

15
16 ~~F. The tax lien certificate shall be filed no later than thirty days after the conclusion of the~~
17 ~~tax lien auction. The recording cost due to the clerk of court shall be included in the opening bid.~~

18
19 **R.S. 47:2155. Tax lien certificate**

20
21 A. The tax collector shall authenticate and file in accordance with law, in person or by
22 deputy, in the political subdivision's name, a tax lien certificate ~~to~~ in favor of the winning bidder
23 or, ~~in the event of~~ if no bidder, ~~to~~ in favor of the political subdivision, in which the tax collector
24 shall relate in substance a brief history of the proceedings ~~had~~, describe the property, and state the
25 face value of the tax lien certificate, including the amount of the statutory impositions, interest,
26 and costs included in the auction price, the monthly interest rate, the penalty assessed at auction,
27 and, if applicable, the payment made to him in cash, cashier's check, certified check, money order,
28 credit card, or wire transfer, or other payment method. The tax collector shall deliver a tax lien
29 certificate to the winning bidder or, if no bidder, the political subdivision and shall conclude the
30 auction with the statement that the statutory impositions, together with interest, penalties, and
31 costs, may be paid at any time prior to the expiration of thirty days after service of a petition to
32 enforce the tax lien ~~certificate~~. The tax lien certificate shall contain the full name and address of
33 the ~~tax lien certificate holder~~ winning bidder or, if no bidder, the name of the political subdivision.
34 The certificate shall be sufficient if it is in the following form:

“Tax Lien Certificate
[Name of Political Subdivision]

v.

[Name of Tax Debtor]

State of Louisiana

Parish of _____

City of _____

To: _____

On this day of 20____, 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 statutory impositions, did sell by public auction the tax lien, evidenced by this tax lien certificate, ~~for~~ encumbering the property described below.

To-wit:

Ward _____ Section No. _____

Assessment No. _____

~~Taxes~~ Statutory Impositions

\$ _____

Interest

~~Penalties~~

Costs

Total Face Value

Penalty _____ (if
applicable)

Property description:

[Name and address of Purchaser] being the winning bidder, and having bid the interest rate of _____%, and having complied with the terms of the auction, is issued a tax lien certificate for the property, which shall be prima facie evidence of the validity of the lien, and the assignment to [Name of Purchaser]. This tax lien certificate entitles him or his successors or assigns to be paid the termination price. He or his successors or assigns shall also be entitled to amounts paid by the certificate purchaser subsequent to the auction as provided by law.

NOW, THEREFORE, all of the formalities of the law having been complied with, I [Name of Tax Collector], Tax Collector for the [Name of Political Subdivision], by virtue of the authority in me vested by the laws of the state of Louisiana, do by these presents issue and transfer unto [Name and Address of Purchaser] this tax lien certificate to the above-described property with all the improvements thereon. Any person may cause the tax lien ~~certificate to be terminated~~ extinguished by paying the termination price.

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]

[Name of Political Subdivision]

Printed Name:

By: _____

6 B. A certified copy of the tax lien certificate ~~is~~ shall be prima facie evidence of the
7 regularity of all matters regarding the tax lien auction and the validity of the tax lien auction.

1
2 C.(1) ~~The lien and privilege evidenced by the tax lien certificate shall prescribe~~ An action
3 to enforce the tax lien pursuant to R.S. 47:2266.1 shall be brought no later than seven years from
4 the date that the tax lien certificate is recorded in the mortgage records of the parish in which the
5 property is located. Prescription shall be suspended during any period in which the tax lien
6 certificate is issued to and held by a political subdivision. A tax lien certificate holder may cause
7 prescription to be suspended while enforcement of the tax lien certificate is prohibited by a
8 bankruptcy stay by recording notice of the pendency of the bankruptcy action in the mortgage
9 records in the parish in which the property is located. Upon the expiration of this time period, the
10 tax lien shall be extinguished and, upon written request of an interested party, the recorder of
11 mortgages shall cancel the inscription of the tax lien certificate from the records upon request of
12 an interested party. No action to collect the delinquent obligation or enforce the lien and privilege
13 may be instituted more than seven years after the recordation of the tax lien certificate.
14

15 (2) ~~This~~ The period provided for in this Subsection shall be peremptive. An action to
16 enforce the tax lien that is instituted after the expiration of the peremptive period may be dismissed
17 on the court's own motion.
18

19 (3) Notwithstanding the provisions of Paragraph (2) of this Subsection, the period provided
20 for in this Subsection shall be suspended while either of the following conditions is satisfied:
21

22 (a) The tax lien certificate is held by the political subdivision.
23

24 (b) A bankruptcy stay prohibiting enforcement of the tax lien is pending, and a notice of
25 pendency of the bankruptcy action is recorded in the mortgage records of the parish in which the
26 property is located.
27

28 **R.S. 47:2156. Post-tax-lien-auction notice**

29

30 A. The tax lien certificate holder shall use reasonable diligence to determine the name and
31 current address of each tax lien auction party whose interest will be terminated by an action brought
32 pursuant to the provisions of R.S. 47:2266.1.
33

34 B.(1) ~~No more earlier~~ At least six months but no more than three hundred sixty-five days
35 one year but no fewer later than one hundred eighty days six months before bringing an action
36 pursuant to R.S. 47:2266.1, the certificate holder shall send notice to each tax lien auction party
37 discovered pursuant to Subsection A of this Section. If the tax lien auction party is a mortgage
38 holder, notice shall be provided by certified or registered mail or commercial courier, as defined
39 in Code of Civil Procedure Article 1313.
40

41 (2) Nothing in this Subsection shall be construed as prohibiting additional notice prior or
42 subsequent to the timeframe specified in Paragraph (1) of this Subsection.
43

44 C. The notice required pursuant to Subsection B of this Section shall be sufficient if in the
45 following or a substantially similar form:

“[Date]
[Name Tax Debtor]

RE: Property No. _____
 Ward _____ Section No. _____ Assessment No. _____
 Subbed. _____ Lot _____

THIS IS AN IMPORTANT NOTICE. This is to advise you that a tax lien certificate for the above property was issued to _____ who paid the tax collector ad valorem taxes, other statutory impositions, and costs due and owing for the year(s) _____.

Research indicates that you may have an ownership interest in, or mortgage, lien, privilege, or other interest in, the property described above. ~~Sender~~ The tax lien certificate holder intends to bring an action to enforce its rights as a certificate holder that may result in the seizure and sale of the property ~~including~~ and termination of your interest.

The tax lien certificate was issued to the tax lien certificate holder, who by law is entitled to receive payment of the lien amount on the property. At the expiration of three years from recordation of the tax lien certificate, the tax lien certificate holder may ~~bring an action under ordinary process file suit~~ to recognize and enforce the ~~delinquent obligation evidenced by the tax lien. Thereafter, the tax lien certificate holder may seek~~ through the seizure and sale of the property described above. ~~The delinquent obligations~~ Once suit has been filed, the delinquent obligation will include reasonable court costs and attorney fees incurred by the tax lien certificate holder, and you will have only thirty days ~~to terminate the lien once you are~~ after being served with the citation and petition in the suit in which to pay the debt and extinguish the lien. Thereafter, the tax lien ~~certificate~~ may be ~~terminated~~ extinguished only by voluntary action of the tax lien certificate holder or by order of the court.

The tax lien ~~certificate and the debt that it secures~~ may be ~~terminated~~ extinguished by delivering the termination ~~payment price~~ price to the tax collector. As of [insert date no more than 15 days prior to the notice], the termination ~~payment price~~ price is [insert termination ~~payment price before addition of~~ notice costs pursuant to R.S. 47:2156] plus the costs and fees incurred by the tax lien certificate holder related to delivery of notice pursuant to R.S. 47:2156, ~~which costs and fees shall not exceed up to \$500. The termination payment~~ Interest will continue to accrue ~~interest~~ until the debt is paid in full.

[It is recommended that a schedule of reasonable estimates of termination payments for each of the next six months be included.]

3 D. ~~Upon issuance of the notices required by this Section, the~~ The tax lien certificate holder
4 shall be entitled to recover all reasonable and customary costs actually incurred in complying with
5 the requirements of this Section, as established by ~~submit~~ an affidavit of costs and fees submitted
6 by the tax lien certificate holder to the tax collector attesting to the costs incurred including title
7 research fees, postage, and administrative fees, ~~which~~ The costs recoverable pursuant to this
8 Section shall not exceed five hundred dollars.

10 **R.S. 47:2158. Repairs**

1
2 A. When authorized in a notice or order of a political subdivision charged with the
3 enforcement of property standards or by a court of competent jurisdiction, as determined by the
4 value of the immovable property described and not by the value of the delinquent statutory
5 impositions, a tax lien certificate holder may make necessary repairs that are required to comply
6 with a the notice or order of a political subdivision charged with enforcement of property standards.
7 ~~The A~~ tax lien certificate holder who undertakes repairs pursuant to this Subsection shall have the
8 rights and ~~duties~~ obligations of a manager pursuant to Civil Code Articles 2292 through 2297.
9

10 B. The tax lien certificate holder shall have a privilege on the immovable property for the
11 costs of complying with the notice or order of the political subdivision and with the requirements
12 of this Subsection. To preserve this privilege Not later than fifteen days after satisfaction of the
13 requirements of the notice or order, the tax lien certificate holder shall file in the mortgage records
14 of the parish in which the property is located a statement of privilege detailing the expenses
15 incurred in complying with the notice or order costs. not later than fifteen days after satisfaction
16 of the requirements of the order. The tax lien certificate holder shall send a copy of the statement
17 of privilege to the debtor. The privilege shall terminate five years after the recordation of the
18 statement of privilege.
19

20 C. The expenses incurred in complying with the notice or order and recording the privilege
21 shall be recoverable by the tax lien certificate holder only if the tax lien certificate holder satisfies
22 the requirements of Subsection B of this Section.
23

24 D. The privilege shall be enforced together with the tax lien in an action pursuant to R.S.
25 47:2266.1. If the tax lien is extinguished prior to an action pursuant to R.S. 47:2266.1, the privilege
26 shall be enforced no sooner than six months after notice is given in accordance with Subsection B
27 of this Section.
28

29 ~~If termination of the lien occurs before the tax lien certificate holder files a statement of~~
30 ~~privilege in the mortgage records, the tax lien certificate holder shall subsequently record the~~
31 ~~statement, and the tax debtor shall be required to reimburse the tax lien certificate holder the costs~~
32 ~~outlined therein.~~
33

34 E. A privilege arising under this Section is effective against third persons from the time that
35 the statement of privilege is filed for registry in the mortgage records of the parish in which the
36 property is located and, except as otherwise provided in R.S. 47:2266.1(E), is preferred in rank to
37 all mortgages, privilege, and other rights that become effective against third persons after that time.
38

39 **R.S. 47:2158.1. Prohibition of certain actions; exceptions**

40

41 A.(1) A tax debtor who is remains the owner of and ~~who~~ is residing in the property shall
42 not be subject to any eviction proceeding by the tax lien certificate holder or to a writ of possession
43 prior to the conclusion of a sale pursuant to a writ of fieri facias following the conclusion of an
44 action instituted pursuant to R.S. 47:2266.1.
45

1 (2) Except as otherwise provided in R.S. 47:2158, no tax lien certificate holder shall charge
2 any rental or lease payments to the owner or occupants of or place any constructions on or make
3 any improvements to the immovable property subject to the tax lien.
4

5 B. ~~(1) The~~ Except as otherwise provided in R.S. 47:2158, no acquiring person shall ~~not be~~
6 ~~entitled to or~~ charge any rental or lease payments to the owner or occupants of and shall not or
7 place any constructions on or make any improvements to the ~~immovable property subject to the~~
8 tax sale ~~property, tax auction, or tax lien certificate~~ until the acquiring person has terminated the
9 rights of the tax debtor and been granted the right to possess the property under the law in effect
10 at the time that the acquiring person obtained its interest in the immovable property.
11

12 C. ~~(1) An acquiring~~ Any person who violates the provisions of this Section shall be subject
13 to a penalty of five percent of the price paid by the ~~acquiring person for tax title or tax lien~~
14 ~~certificate at tax sale or tax lien auction, and plus~~ five percent of any amounts paid by the tax
15 debtor ~~who is the owner of and who is residing in the property~~ for rental or lease payments. The
16 penalty shall accrue from the time ~~that the acquiring person took possession of the property of the~~
17 first violation until the time that the property is redeemed, the tax lien is extinguished, or the tax
18 debtor's interest, including any right to redeem, is terminated. Nothing in this Section shall be
19 construed to limit the rights of a tax debtor who is the owner of and who is residing in the property
20 to recover rental or lease payments paid ~~to an acquiring person~~ in violation of the provisions of
21 this Section.
22

23 (2) In addition to the penalties provided for in Paragraph (1) of this Subsection, ~~an acquiring~~
24 a person who violates the provisions of this Section shall forfeit any the right to ~~claim~~ recover as
25 part of the redemption price or termination price any ~~statutory imposition~~ amounts associated with
26 the property other than the delinquent ~~amount of unpaid ad valorem taxes~~ statutory impositions
27 paid by the person if the property is redeemed in accordance with law.
28

29 ~~C.~~ D. The provisions of this Section shall not limit the rights of a person who acquires the
30 property at a judicial sale conducted pursuant to a writ of fieri facias, writ of seizure and sale, or
31 other court order or to a successor in interest to such a person.
32

33 **R.S. 47:2159. Request for notice³** 34

35 Any person may request that all notices that are sent to a tax debtor also be sent to the
36 requesting person by sending a written notice to the appropriate tax collector listing the name of
37 the tax debtor, a legal description of the property, and the address to which the notice is to be sent.
38 The person requesting notice shall also pay a reasonable sum not to exceed twenty dollars to the
39 tax collector to defray the cost of providing the notice. A mortgage holder who has requested notice
40 and paid the fee shall receive notices until such time that the tax collector receives notice of the
41 cancellation of the mortgage inscription. For any other person, this request shall be valid for the
42 current tax year only. Upon request, the tax collector shall inform the tax lien certificate holder of
43 any person or entity requesting notice in accordance with the provisions of this Section.
44
45

³ The Law Institute recommends that no revisions be made to R.S. 47:2159.

1 **R.S. 47:2160. Tax lien certificate; effect on other statutory impositions**

2
3 A ~~The issuance of a tax lien certificate to~~ for the delinquent obligation due on a property
4 shall not affect, invalidate, or extinguish the claim of another political subdivision for the statutory
5 impositions due on the property that were not included in the ~~bid~~ auction price.
6

7 **R.S. 47:2160.1. Subsequent statutory impositions**

8
9 A. ~~After a tax lien auction and the~~ issuance of a tax lien certificate, all subsequent statutory
10 impositions on the property shall continue to be assessed to and paid by the tax debtor.
11

12 B. (1) ~~If the subsequent~~ statutory impositions remain unpaid by the tax debtor by the date
13 on which the statutory impositions become delinquent, the tax lien certificate holder may pay the
14 statutory impositions. Upon request, the tax collector shall provide a copy of the tax bill to the tax
15 lien certificate holder unless the tax amount due is available online.
16

17 (2) ~~A tax lien certificate holder who pays statutory~~ Statutory impositions paid by a tax lien
18 certificate holder on behalf of a tax debtor pursuant to this Subsection shall be entitled to collect
19 become part of the delinquent obligation owed to the tax lien certificate holder, together with a
20 five percent penalty on the statutory impositions and interest on the total amount paid pursuant to
21 this Subsection at the rate of one percent per month, computed on a noncompounding basis in
22 accordance with the provisions of R.S. 47:2127.
23

24 (3) ~~If a subsequent statutory imposition is~~ impositions are paid by the tax lien certificate
25 holder after the tax lien is terminated extinguished by payment, the tax collector shall issue a refund
26 of the subsequent statutory imposition the payment to the tax lien certificate holder within thirty
27 days of written demand being made by the tax lien certificate holder.
28

29 **R.S. 47:2162. ~~Purchase~~ Acquisition of tax lien by tax collectors and assessors ~~at tax lien~~**
30 **~~auction~~ forbidden**

31
32 The tax collector ~~or~~ and tax assessor for the political subdivision, ~~or~~ and any other person
33 acting on behalf of the political subdivision whose duties are to assess or collect ad valorem taxes
34 for the political subdivision, shall not ~~buy~~ acquire, either directly or indirectly, any tax lien
35 delinquent obligation. The Any tax lien auction of a tax lien acquired in violation of this Section
36 shall be subject to an action for nullity, except that the violation of this Section shall not be a cause
37 for annulling the tax lien auction if the ~~property or tax lien certificate~~ has been sold by the violator,
38 his successor, or assigns offending tax lien certificate holder to a person who purchased the
39 property tax lien in good faith by onerous title. ~~In addition to any other penalties provided by law~~
40 ~~for violation of this Section, the violator~~ In any case, a tax lien certificate holder who violates the
41 provisions of this Section shall forfeit the price paid at the tax lien auction in favor of the tax debtor
42 and shall disgorge any profits that the violator has made, either directly or indirectly, to the tax
43 debtor.

1 **R.S. 47:2163. Purchase by co-owners**

2
3 An owner or co-owner may pay the statutory impositions plus interest and costs due at the
4 any time of prior to commencement of the tax lien auction without regard for the bidding process
5 of the tax lien encumbering the property. The purchase of a tax lien by an owner or other a person
6 holding an interest in the property, other than a tax lien certificate holder, shall be deemed a
7 payment to the tax collector of the delinquent obligation. A tax lien certificate issued in the name
8 of the owner or a person holding an interest in the property, other than a tax lien certificate holder,
9 shall not constitute a lien and privilege on the property operate to extinguish the tax lien.

10
11 **R.S. 47:2164. Tax lien ~~certificates~~ assignable; recordation**

12
13 A tax lien ~~certificate~~ may be assigned by the tax lien certificate holder to any person who
14 is not prohibited from purchasing acquiring the delinquent obligation by tax lien pursuant to R.S.
15 47:2162. The assignment of a tax lien evidenced by a tax lien certificate issued to in favor of a
16 political subdivision for less than the full amount of the delinquent obligation shall not be
17 considered a donation of public property. Each assignment of a The assignee assignment of a tax
18 lien certificate pursuant to this Section shall become effective against third persons upon filing of
19 be filed file the act of assignment in the mortgage records, with the recorder of mortgages and shall
20 notice delivered give notice Notice of the assignment shall be given to the tax collector.

21 * * *

22
23
24 **PART IV. ADJUDICATED PROPERTY TAX LIENS HELD BY A POLITICAL**
25 **SUBDIVISION**

26
27 **SUBPART A. GENERAL PROVISIONS [RESERVED]**

28
29 **SUBPART B. SALES OR DONATIONS TO A THIRD PARTY**

30
31 **R.S. 47:2201. Ordinance; sale or donation of adjudicated property; ~~or certain sale of tax lien~~**
32 **certificates held by a political subdivision; conversion of adjudicated property to issuance of**
33 **a tax lien certificates certificate for adjudicated property; sale of immovable property to**
34 **enforce a tax lien certificate held by a political subdivision**

35
36 A. A political subdivision may adopt ordinances consistent with this Subpart regarding each
37 of the following:

38
39 (1) the The public sale or donation of adjudicated property, and

40
41 (2) The public sale of property to enforce a tax lien held by the political subdivision.

42
43 (3) the The assignment public sale of tax lien certificates issued to liens held by the political
44 subdivision for which tax lien certificates have been issued pursuant to R.S. 47:2154 or Paragraph
45 (4) of this Subsection.

1 (4) The issuance in favor of the political subdivision of a tax lien certificate for a delinquent
2 obligation outstanding on property for which tax sale title has been adjudicated to the political
3 subdivision prior to January 1, 2026.

4
5 ~~that complies with R.S. 47:2202, 2203, and 2206~~

6
7 ~~B. A public sale or donation~~ Transfers of adjudicated property or ~~an assignment of a tax~~
8 ~~lien certificate issued to~~ liens held by a political subdivision may be made by sale or donation of
9 an individual tax parcel or ~~of an individual tax lien certificate~~ or by sale or donation of multiple
10 tax parcels or of multiple tax liens ~~lien certificates as a whole together.~~

11
12 ~~B. A political subdivision may adopt ordinances which convert title to adjudicated property~~
13 ~~held by the political subdivision to a tax lien certificate issued to the political subdivision shall file~~
14 ~~a tax lien certificate with the recorder of mortgages for the parish in which the property is located.~~

15
16 ~~C. A political subdivision may adopt ordinances regarding the public sale of immovable~~
17 ~~property for the enforcement of that is encumbered by a tax lien certificate which has been held~~
18 ~~by the a political subdivision for not less~~ shall be held no earlier than three years after the
19 recordation of the tax lien certificate in the mortgage records of the parish in which the immovable
20 property is located ~~in order to satisfy the debt secured by the tax lien certificate and any other~~
21 ~~statutory impositions related to the property and due to any political subdivision.~~

22
23 **R.S. 47:2202. Minimum bid prices; sale of adjudicated property; sale of tax lien certificate**
24 **~~issued to held by~~ the political subdivision; sale of immovable property to enforce a tax lien**
25 **~~certificate held by a political subdivision~~**

26
27 ~~A.(1) The governing authority of each political subdivision may elect to sell adjudicated~~
28 ~~property at a public sale to the highest bidder without setting a minimum bid or requiring an~~
29 ~~appraisal.~~

30
31 ~~(2) If the governing authority elects to set a dollar amount as a minimum bid for the public~~
32 ~~sale of adjudicated property, which shall be the minimum bid shall be no less than at least the total~~
33 ~~amount of statutory impositions, governmental liens, and costs of sale.~~

34
35 ~~(2) The (3) If the governing authority of each political subdivision may elect elects to~~
36 ~~require an appraisal of adjudicated property to be sold at public sale. When the political subdivision~~
37 ~~elects to use the appraised value to establish a bidding floor instead of setting a dollar amount~~
38 ~~minimum bid as allowed by this Section, the political subdivision shall appoint a licensed appraiser~~
39 ~~to appraise and value the property. The minimum bid at the first public sale shall be at least two-~~
40 ~~thirds of the appraised value of the property. If the property fails to sell at the first public sale, the~~
41 ~~minimum bid at the second sale shall be one-third of the appraised value of the property.~~

42
43 ~~(3) The governing authority of each political subdivision may elect to sell the adjudicated~~
44 ~~property at public sale to the highest bidder without setting a minimum bid or requiring an~~
45 ~~appraisal.~~

1 (4) B. The governing authority of each political subdivision may elect to set a minimum
2 bid for the ~~assignment public sale~~ of tax lien ~~certificates~~ liens issued to held by the political
3 subdivision ~~to be sold at a public sale~~.

4
5 (5) C. ~~The governing authority of a political subdivision shall set a minimum bid for the~~
6 ~~sale~~ For the public sale of immovable property to enforce a tax lien ~~certificate~~ held by the political
7 subdivision, the governing authority of the political subdivision shall set a minimum bid that is not
8 less than two-thirds of the ~~market~~ value of the immovable property as established by the ~~assessor~~
9 assessor's current assessment.

10
11 ~~B.~~ D. Notwithstanding the provisions of Subsection A of this Section, the governing
12 authority of each political subdivision may allow an adjoining landowner to purchase adjudicated
13 property for any price set by the governing authority without public bidding at a public meeting of
14 the governing authority; provided, that the governing authority of an applicable political
15 subdivision determines that the adjoining landowner has maintained the adjudicated property for
16 a period of one year prior to the sale. Such a sale shall be deemed a public sale under the provisions
17 of this Subpart.

18
19 **R.S. 47:2203. Pre-bidding procedures; sale of adjudicated property; ~~assignment of certain~~**
20 **sale of tax lien ~~certificates~~ held by a political subdivision; sale of immovable property to**
21 **enforce a tax lien ~~certificate~~ held by a political subdivision**

22
23 A. Initiation by political subdivisions. (1) A political subdivision may provide by ordinance
24 for any of the following:

25
26 (a) ~~the~~ The sale of adjudicated property;

27
28 (b) The public sale of immovable property to enforce a tax lien ~~certificate~~ held by a political
29 subdivision; ~~or assignment~~

30
31 (c) The public sale of tax lien ~~certificates~~ liens issued to held by a political subdivision, at
32 a public sale

33
34 (2) ~~and~~ An ordinance adopted in accordance with this Subsection may include the date for
35 the sale in the ordinance. However, the date of the sale may be provided by a subsequent ordinance,
36 or the date may be set administratively by the political subdivision.

37
38 B. Initiation by persons. (1) ~~Whenever~~ Provided that all other requirements are satisfied,
39 any person ~~desires to~~ may initiate the public sale of adjudicated property; ~~sale of immovable or~~
40 property ~~to enforce a~~ subject to a tax lien certificate held by a political subdivision; ~~or assignment~~
41 of tax lien certificates issued to a political subdivision and the political subdivision desires to sell,
42 the person shall deposit by making a written request to the political subdivision and depositing an
43 amount determined by the political subdivision to be sufficient to cover the expenses of the sale,
44 including advertising, appraisals, and other costs associated with the sale.

1 (2) Should the depositor at the sale fail to be the highest bidder, the money deposited shall
2 be returned to him. However, if no one at the sale bids ~~up to~~ at least the minimum price ~~provided~~
3 ~~in established pursuant to~~ this Subpart, ~~then~~ the money shall be retained to pay the expenses of the
4 sale, but any money remaining after the expenses are paid shall be returned to the depositor.

5
6 C. Advertisement. A With the exception of sales pursuant to R.S. 47:2202(D), a public sale
7 pursuant to this Subpart shall be advertised twice in the official journal for the political subdivision,
8 once at least thirty days prior to the date of the public sale, and once no more than seven days prior
9 to the date of the public sale. The advertisement shall provide for the minimum bid, the latest date
10 that written bids will be accepted, the time and date of in-person bidding, and any other terms of
11 sale. However, if no minimum bid is set by the governing authority of the political subdivision ~~on~~
12 ~~the adjudicated property or assignment of a tax lien certificate issued to a political subdivision to~~
13 ~~be sold at the public sale,~~ the advertisement shall include a statement that no minimum bid is set
14 and that the ~~property shall be sold~~ sale shall be made to the highest bidder.

15
16 **R.S. 47:2204. Additional terms of ordinance; ~~sale of adjudicated property; sale of immovable~~**
17 **~~property to enforce a tax lien certificate held by a political subdivision~~**

18
19 ~~The ordinance allowing for the public sale of adjudicated property, sale of immovable~~
20 ~~property to enforce a tax lien certificate held by a political subdivision, or assignment of a tax lien~~
21 ~~certificate issued to a political subdivision may provide that the public sale may be subject to terms~~
22 ~~and conditions imposed by the political subdivision in the ordinance. The political subdivision~~
23 ~~may also authorize the sale of adjudicated property or assignment of a tax lien certificate issued to~~
24 ~~a political subdivision at public sale at a price determined by the highest bidder without setting a~~
25 ~~minimum bid or requiring an appraisal. An ordinance adopted pursuant to this Subpart may provide~~
26 ~~that a subsequent ordinance is required to approve the sale.~~

27
28 **R.S. 47:2205. Donations of adjudicated property**

29
30 The governing body of a political subdivision may by ordinance allow the donation of any
31 identified adjudicated property to any person to the extent allowed by the ~~Louisiana~~ Constitution
32 of Louisiana. The donated property ~~can~~ may be used only for purposes allowed by the ~~Louisiana~~
33 Constitution of Louisiana.

34
35 **[The Law Institute makes NO RECOMMENDATION regarding R.S. 47:2206.]**

36
37 **R.S. 47:2207. ~~Sale~~ Act of sale or donation of adjudicated property; ~~sale of immovable~~**
38 **~~property to enforce a tax lien certificate held by a political subdivision; authentication~~**
39 **recordation; form**

40
41 A. At any time after the expiration of the sixty-day or six-month periods, as applicable, set
42 forth in R.S. 47:2206(A) and (B); and, if applicable, upon the satisfaction of any terms or
43 conditions required in the ordinance authorizing the sale or donation, the ~~acquiring person~~
44 transferee of the property, or his successors and assigns, may send to the political subdivision a
45 written notice requesting that the political subdivision ~~authenticate~~ execute a sale or donation. The
46 political subdivision shall ~~authenticate~~ execute the sale or donation within ten days from the date

1 of the request or as soon thereafter as ~~practical~~ practicable. The ~~acquiring person~~ transferee shall
2 ~~be responsible for filing~~ file the act of sale or donation for recordation in the conveyance records
3 of the parish in which the property is located and shall be responsible for the payment of all filing
4 fees. The only warranty owed by the political subdivision shall be a warranty against eviction
5 resulting from a prior alienation by the political subdivision. Otherwise, all sales and donations
6 shall be without warranty, either expressed or implied, even as to return or reduction of the
7 purchase price, including without limitation the warranty against redhibitory defects or vices and
8 the warranty that the thing sold is reasonably fit for its ordinary purpose or the ~~acquiring person's~~
9 ~~transferee's~~ intended or particular purpose. These waivers or exclusions of warranties shall be self-
10 operative regardless of whether the waivers or exclusions are contained in the act of sale or
11 donation, and regardless of whether they are clear and unambiguous, and regardless of whether
12 they are brought to the attention of the ~~acquiring person~~ transferee. This provision supersedes the
13 requirements of any other law.

14
15 B. The ~~writing constituting the~~ act of sale shall be sufficient if it is a writing in the following
16 form:

17
18 "NON-WARRANTY CASH SALE
19 STATE OF LOUISIANA
20 PARISH OF _____
21

22 BE IT KNOWN, on the dates written below before the undersigned Notaries Public, duly
23 commissioned and qualified in their respective parishes, personally came and appeared:

24
25 [NAME OF POLITICAL SUBDIVISION],

26
27 a political subdivision of the State of Louisiana, represented herein by
28 _____, authorized by virtue of the attached ordinance of [name of governing
29 body for the political subdivision], referred to as "Seller", who declared that:

30
31 Seller sells, without any warranty of title whatsoever, either expressed or implied, even as
32 to the return or reduction of the purchase price, except for the warranty against eviction resulting
33 from a prior alienation by the political subdivision, but with full substitution and subrogation in
34 and to all the rights and actions of warranty which Seller may have, to:

35
36 [NAME OF PURCHASER]

37
38 a _____, [for individuals, add marital status] whose permanent mailing
39 address is _____, referred to as "Purchaser", all of Seller's right,
40 title and interest in and to the property more fully described on Exhibit "A" attached hereto and
41 made a part hereof, together with all appurtenances thereunto belonging or in any way
42 appertaining, and all buildings and improvements located on the property, if any, collectively
43 referred to as the "Property".

44
45 This sale is made and accepted for and in consideration of the sum
46 of _____ (\$ _____) cash, which Purchaser has paid to
47 Seller.

1
2 [Purchaser acknowledges that the property is being conveyed subject to any and all
3 conditions and restrictions which may be required or recited in the attached ordinance.]
4

5 The _____ ad valorem taxes are to be paid by Purchaser.

6 THUS DONE AND PASSED by Seller, before me, Notary, and the undersigned competent
7 witnesses, on this _____ day of _____, _____, in the city of
8 _____, Louisiana.
9

10 WITNESSES:SELLER:

11 [NAME OF POLITICAL SUBDIVISION]

12 _____
13 Printed Name:

14 _____
15 Printed Name:

16 Name:

17 Title:

18 _____
19 NOTARY PUBLIC

20 Printed Name: _____

21 Notary/Bar Roll No.: _____
22

23 THUS DONE AND PASSED by Purchaser, before me, Notary, and the undersigned
24 competent witnesses on this _____ day of _____, _____, in the city of
25 _____, Louisiana.
26

27 WITNESSES:PURCHASER:

28 [[NAME OF PURCHASER]

29 _____
30 Printed Name:

31 _____
32 Printed Name:

33 Name:

34 Title:

35 _____
36 NOTARY PUBLIC

37 Printed Name: _____

38 Notary/Bar Roll No.: _____
39

40 C. The ~~writing constituting the~~ act of donation shall be sufficient if it is a writing in the
41 following form:
42

43 "NON-WARRANTY DONATION

44 STATE OF LOUISIANA

45 PARISH OF _____
46

1 BE IT KNOWN, on the dates written below before the undersigned Notaries Public, duly
2 commissioned and qualified in their respective parishes, personally came and appeared:

3
4 [NAME OF POLITICAL SUBDIVISION],
5 a political subdivision of the State of Louisiana, represented herein by _____,
6 authorized by virtue of the attached Ordinance of [name of governing body for the political
7 subdivision], hereinafter referred to as "Donor", who declared that:
8

9 Donor donates and delivers, without any warranty of title whatsoever, either express or
10 implied, except for the warranty against eviction resulting from a prior alienation by the political
11 subdivision, but with full substitution and subrogation in and to all the rights and actions of
12 warranty which Donor may have, to :
13

14 [NAME OF DONEE]

15
16 a _____, [for individuals, add marital status] whose permanent mailing
17 address is _____, referred to as "Donee", all of the right, title and interest of
18 the Donor in and to the property more fully described on Exhibit "A" attached hereto and made a
19 part hereof, together with all appurtenances thereunto belonging or in any way appertaining, and
20 all buildings and improvements located on the property, if any, collectively referred to as the
21 "Property".
22

23 This donation is accepted by Donee.
24

25 Donee warrants and acknowledges to and agrees with Donor that Donee is accepting the
26 property subject to any and all conditions and restrictions which may be required or recited in the
27 attached ordinance.
28

29 Donor has been advised that the property donated can be used only for the purposes set
30 forth in Article VII, Section 14(B) of the Louisiana Constitution.
31

32 The _____ ad valorem taxes are to be paid by Donee.
33

34 THUS DONE AND PASSED by Donor, before me, Notary, and the undersigned
35 competent witnesses, on this _____ day of _____, _____, in the city of
36 _____, Louisiana.
37

38 WITNESSES:DONOR: _____

39 [NAME OF POLITICAL SUBDIVISION]

40 _____
41 Printed Name:

42 _____
43 Printed Name:

44 Name:

45 Title:

46 _____
47 NOTARY PUBLIC

1 Printed Name: _____

2 Notary/Bar Roll No.: _____

3 THUS DONE AND PASSED by Donee, before me, Notary, and the undersigned
4 competent witnesses, on this _____ day of _____, _____, in the city of
5 _____, Louisiana.

6
7 WITNESSES:DONEE: _____
8 [NAME OF DONEE]

9
10 Printed Name: _____

11
12 Printed Name: _____

13 Name: _____

14 Title: _____

15
16 NOTARY PUBLIC

17 Printed Name: _____

18 Notary/Bar Roll No.: _____ "

19
20 D. The provisions of R.S. 41:1338 shall not apply to the property being sold or donated in
21 accordance with this Section.

22
23 E. A certified copy of the act of sale or donation shall be prima facie evidence of the
24 regularity of all matters dealing with the sale or donation and the validity of the sale or donation.

25
26 **R.S. 47:2207.1. ~~Assignment~~ Sale of tax lien certificate; ~~authentication~~ recording**

27
28 Upon receipt of the price for the ~~assignment sale~~ sale of a tax lien ~~certificate~~ and the satisfaction
29 of any terms or conditions required in the ordinance authorizing the ~~assignment sale~~, the political
30 subdivision shall ~~authenticate~~ execute the ~~assignment sale~~ sale of the tax lien ~~certificate~~ and file the act
31 of assignment sale of the tax lien certificate with the recorder of mortgages of the parish in which
32 the property is located.

33
34 **R.S. 47:2208. Sale or donation of adjudicated property; sale of immovable property to**
35 **~~enforce a tax lien certificate~~ held by a political subdivision; affidavit**

36
37 A. Contemporaneously with or subsequent to the filing of the act of sale or donation of
38 adjudicated property or the sale of immovable property to enforce a tax lien certificate held by a
39 political subdivision, the ~~acquiring person, transferee or~~ his successors, or assigns shall file with
40 the recorder of mortgages of the parish in which the property is located an affidavit indicating how
41 the tax sale parties or the tax lien auction parties whose interest the ~~acquiring person, transferee or~~
42 his successors, or assigns intends to be terminated were identified, how the address of each tax
43 sale party or tax lien auction party was obtained, how the written notice was sent, the results of
44 sending the written notice, and the dates of publication. The affidavit shall also contain a statement
45 of ~~the~~ any interest to which the purchaser or donee takes subject. The recorder of mortgages shall

1 index the affidavit under the names of the owner filing the affidavit and each tax debtor, as
2 mortgagors. 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 _____
---------------------------------------	---

3 This affidavit shall be indexed under each of the following names as mortgagor:
4

5 (a) [Name of owner causing the filing of the affidavit]
6

7 (b) [Name of each tax debtor]
8

9 (c) [Names of other tax lien auction parties]
10

11 BE IT KNOWN, on the _____ day of _____ [MONTH], _____
12 [YEAR],
13

14 BEFORE ME, the undersigned notary public, duly qualified in and for the state and parish
15 aforesaid, and in the presence of the undersigned competent witness, PERSONALLY CAME
16 AND APPEARED:
17

18 _____ [name of affiant], major domiciliary of the
19 Parish of _____, State of Louisiana ("affiant"), who, after
20 being duly sworn, deposed and stated that on his personal knowledge:
21

22 1. Affiant personally examined [name of abstract] [title certificate] [the public records] (the
23 "abstract") affecting the following described immovable property located in the Parish of
24 _____, State of Louisiana (the "property"):
25

26 [Legal description of property]
27

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

Name	Interest in property	Recordation information

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

Name	Address

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

Name	State	Address

4 5. Affiant caused to be sent a written notice notifying the persons or entities listed in Item
5 2 above at the addresses listed in Items 3 and 4 above. A sample of the form of the written notice
6 is attached and satisfied R.S. 47:2206(A).
7

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

Name	Method	Results

10 7. Notification was also published in [journal of general circulation for the political
11 subdivision] on [list dates] [and was posted on the property]. The form of the publication is
12 attached and satisfied R.S. 47:2206(B).
13

14 8. Pursuant to R.S. 47:2208(C), the following interests are cancelled, terminated, erased,
15 or released, as applicable, only insofar as they affect the Property:

Name of interest holder	Name of instrument	Recordation information

16 THUS DONE AND PASSED on the day, month, and year set forth above, in the presence
17 of the undersigned competent witness, who have signed their names with affiant, and me, Notary,
18 after reading of the whole.
19

20 WITNESSES:

AFFIANT:

21
22 Printed Name: _____ Printed Name: _____

23
24 Printed Name: _____

25
26 NOTARY PUBLIC

27 Printed Name: _____

28 Notary/Bar Roll No.: _____ "

1 B. With respect to a sale, the filing of the affidavit provided in Subsection A of this Section
2 shall operate as a cancellation, termination, release, or erasure of record of all statutory impositions
3 of all political subdivisions then due and owing, of all governmental liens, and of all interests,
4 liens, mortgages, privileges, and other encumbrances recorded against the property sold and listed
5 in the affidavit.
6

7 C. With respect to a donation, the filing of the affidavit provided for in Subsection A of
8 this Section shall operate as a cancellation, termination, release, or erasure of record of all statutory
9 impositions of the donor political subdivision, and all other interests, liens, mortgages, privileges,
10 and other encumbrances recorded against the property donated and listed in the affidavit, except
11 governmental liens and statutory impositions of political subdivisions other than the donee
12 political subdivision.
13

14 D. Upon filing of the affidavit, the recorder of mortgages ~~or the recorder of conveyances~~
15 shall treat and mark as canceled, terminated, released, or erased all of those liens, privileges,
16 mortgages, or other encumbrances canceled, terminated, released, or erased under Subsection B or
17 C of this Section, only insofar as they affect the property.
18

19 E. The owner filing the affidavit shall be liable to and indemnify the recorder of mortgages,
20 ~~the recorder of conveyances~~, and any other person relying on the cancellation, termination, release,
21 or erasure by affidavit for any damages that they may suffer as a consequence of such reliance if
22 the recorded affidavit contains materially false or incorrect statements that cause the recorder to
23 incorrectly cancel, terminate, release, or erase any interest listed in the affidavit. The recorder of
24 mortgages ~~and the recorder of conveyances~~ shall not be liable for any damages resulting to any
25 person or entity as a consequence of the cancellation, termination, release, or erasure of any interest
26 in compliance with this Section.
27

28 F. If the sale or donation has the effect of terminating an interest established by a filing in
29 the conveyance records, the affidavit shall also be filed in the conveyance records.
30

31 **R.S. 47:2209. Sale or donation to tax sale party or tax lien auction party**

32

33 Notwithstanding any provision of law to the contrary, when a tax sale party or tax lien
34 auction party ~~participates, directly or indirectly, in a post-adjudication sale or donation, sale of~~
35 ~~immovable property to enforce a tax lien certificate held by a political subdivision, or assignment~~
36 ~~of a tax lien certificate, acquires an interest by sale or donation pursuant to this Subpart, it shall be~~
37 ~~treated as a redemption or termination of as an extinguishment of the tax lien certificate, and the~~
38 tax sale party or tax lien auction party shall be required to pay all taxes and costs in accordance
39 with all laws applicable to redemptions or terminations. ~~However, if~~ If the property is redeemed
40 ~~or the tax lien certificate is terminated~~ extinguished pursuant to this Section, all mortgages, liens,
41 privileges, and other encumbrances affecting the property prior to the sale shall remain in full force
42 and effect with the same validity and priority as if the sale had not occurred.

1 **R.S. 47:2210. Liability of owner of adjudicated property⁴**

2
3 While property remains adjudicated property, the current owner remains liable as owner of
4 the property under applicable law. The political subdivision is not liable solely as owner of the
5 property.
6

7 **R.S. 47:2211. Disposition of proceeds of sale of adjudicated property**

8
9 The proceeds of ~~the a sale pursuant to this Subpart of adjudicated property under prior law~~
10 ~~or the sale of immovable property to enforce a tax lien certificate held by a political subdivision~~
11 ~~exceeding in excess of~~ the statutory impositions, other governmental liens, costs of the sale, and
12 other costs incurred by the political subdivision in holding and maintaining the property shall be
13 held by the political subdivision for the benefit of persons holding an interest in the property for a
14 period of one year from the date that notice is sent as provided by this Section. No later than thirty
15 days after the date of the sale, the political subdivision shall notify each tax lien auction party of
16 the excess funds being held for the benefit of persons holding an interest in the property. Any
17 person holding an interest in the property may submit an application to receive that person's portion
18 of the proceeds by submitting an affidavit to the political subdivision asserting the facts necessary
19 to prove their interest in the property and the proportion of the proceeds to which they are entitled.
20 If no application to receive the excess bid is received timely, the excess bid shall revert to the
21 selling political subdivision.
22

23 * * *

24
25 **PART V. TERMINATION EXTINGUISHMENT OF LIEN**
26 **SUBPART A. GENERAL PROVISIONS**

27 * * *

28
29
30 **R.S. 47:2241.1. Redemptions ~~made~~ of tax sales held prior to January 1, 2026**

31
32 A. Redemptions for tax sales which occurred or and tax sale certificates issued prior to
33 January 1, 2026, shall be made in accordance with the law in effect on December 31, 2025.
34

35 B.(1) For properties adjudicated to the state for tax years 1880 through 1973, redemptions
36 shall be made through the register of the state land office.
37

38 (2) For property adjudicated to the state for nonpayment of taxes for years 1880 through
39 1973, any person may redeem the property in the name of the tax debtor, subject to any
40 encumbrance placed on the property by the state, until such time as the state transfers the property.⁵

⁴ The Law Institute recommends that no revision be made to R.S. 47:2210.

⁵ Inserted by the Law Institute's Council in concept.

1 **R.S. 47:2242. Person entitled to ~~terminate~~ extinguish**

2
3 Any person may cause a tax lien ~~certificate~~ to be ~~terminated~~ extinguished. Except as
4 necessary to allow the termination price to be considered a debt of the bankruptcy estate, neither a
5 tax lien certificate holder nor a person causing a tax lien ~~certificate~~ to be ~~terminated~~ extinguished
6 shall qualify as a creditor in the tax debtor's succession or business reorganization, liquidation, or
7 receivership.
8

9 **R.S. 47:2243. Termination payments**

10
11 A. ~~If no action has been brought pursuant to R.S. 47:2266.1, the following rules shall apply:~~

12
13 ~~(1) Any person may cause~~ Except as otherwise provided in Subsection C of this Section, a
14 ~~tax lien certificate to shall be terminated extinguished by paying payment of~~ the termination price
15 ~~to the tax collector of the appropriate political subdivision.~~

16
17 ~~(2) The~~ Upon receipt of the termination price, the tax collector shall do each of the
18 following:

19
20 (a) Notify the terminating party of the existence of any additional tax lien certificates within
21 the tax collector's authority that remain outstanding on the property.

22
23 ~~(b) remit~~ Remit the termination price to the tax lien certificate holder ~~no later no more than~~
24 within thirty days ~~after receipt of the termination price later.~~

25
26 B.(1) The termination price shall include all of the following:

27
28 ~~(a) The statutory impositions together with interest at a rate of one percent per month from~~
29 ~~the day after the due date to the date of the tax lien auction. The face value of the tax lien certificate.~~

30
31 ~~(b) A~~ Any penalty at the rate of five percent calculated on the statutory impositions assessed
32 in accordance with the provisions of R.S. 47:2127.

33
34 ~~(c) The costs related to the auction and required notices incurred by the tax collector.~~

35
36 ~~(d) The cost of preparing and recording the tax lien certificate.~~

37
38 ~~(e)~~ (c) The cost of preparing and recording the termination certificate.

39
40 ~~(f)~~ (d) Interest calculated on the ~~amount paid at the tax lien auction~~ face value of the tax
41 lien certificate in accordance with the provisions of R.S. 47:2154(F). ~~at the rate established at~~
42 ~~auction or, in the case of a tax lien certificate issued in the name of the political subdivision, interest~~
43 ~~calculated on the amount that would have been due at the tax lien auction at the rate of one percent~~
44 ~~per month on a noncompounding basis.~~
45

1 ~~(g)~~ (e) The costs incurred by the tax lien certificate holder related to post-auction notices
2 in an amount not to exceed five hundred dollars, provided that an affidavit was submitted to the
3 tax collector in accordance with R.S. 47:2156 prior to the termination payment being made.
4

5 ~~(2) If the certificate holder has paid subsequent statutory impositions for the subject~~
6 ~~property, the termination price shall also include the amount of the subsequent statutory~~
7 ~~impositions, together with any applicable penalty, interest, and costs that may have accrued~~
8 ~~pursuant to this Part. (f) Any amounts owed to the tax lien certificate holder pursuant to R.S.~~
9 ~~47:2160.1 for subsequent parish or municipal statutory impositions, interest, and penalty.~~
10

11 ~~(3)~~ (2)(a) If the certificate holder has caused any tax ~~lien certificates~~ liens outstanding on
12 the subject property to be ~~terminated~~ extinguished and ~~the tax lien evidenced by such terminated~~
13 ~~tax lien certificate~~ would not be perempted pursuant to R.S. 47:2155(C), the amount of ~~such the~~
14 termination payments shall be included in the termination price, together with interest on the
15 amount of the termination payments at the rate stated in the certificate calculated on a
16 noncompounding basis.
17

18 (b) A certificate holder who ~~terminates~~ extinguishes a tax lien ~~certificate~~ in accordance
19 with Subparagraph (a) of this Paragraph shall notify the tax collector at the time of the termination
20 of his status as the certificate holder. ~~Interest shall not accrue pursuant to Subparagraph (a) of this~~
21 ~~Paragraph if~~ If the certificate holder fails to satisfy the requirements of this Subparagraph the
22 certificate holder shall not be entitled to recover as part of the termination price the amounts
23 specified in Subparagraph (a) of this Paragraph.
24

25 ~~(4)~~ (3)(a) The tax collector shall not be required to accept partial payment of the termination
26 price due for a given tax lien certificate.
27

28 ~~(b)~~ The Notwithstanding the provisions of Subparagraph (a) of this Paragraph, the tax
29 collector shall not refuse to accept payment of the termination price due for an outstanding tax lien
30 on the basis that one or more additional tax lien certificates or unsold statutory impositions remain
31 outstanding with respect to the subject property.
32

33 ~~(b)~~ (c) If there are multiple tax lien certificates outstanding with respect to the subject
34 property and the amount paid to terminate is less than the amount necessary to ~~terminate~~ extinguish
35 all ~~terminable~~ tax ~~lien certificates~~ liens outstanding, the tax collector shall apply the amount paid
36 as directed by the payor or, if not directed by the payor, to the oldest ~~terminable~~ tax lien ~~certificate~~
37 outstanding.
38

39 C. If an action has been brought pursuant to R.S. 47:2266.1, termination shall be made in
40 accordance with the provisions of that Section.
41

42 **R.S. 47:2244. Additional payments to political subdivision** 43

44 The termination payment shall include the actual costs incurred by the political subdivision
45 for preparation of the tax lien certificate, provision of the notice of the auction, provision of any
46 post-auction notice, and recording costs. However, the ~~total~~ reimbursable costs pursuant to this
47 Section shall not exceed three hundred dollars, exclusive of filing and recording fees.

1 **R.S. 47:2245. Termination of tax lien certificate**

2
3 Upon payment of all amounts due to extinguish a tax lien pursuant to R.S. 47:2243 and
4 2244, the tax collector shall issue a termination certificate in the name of the tax debtor and file
5 the termination certificate in the appropriate mortgage records. Upon receipt of the termination
6 certificate, the recorder of mortgages shall mark the tax lien certificate or tax lien certificates
7 cancelled. The termination certificate shall be sufficient if it is in the following form:

“CERTIFICATE OF TERMINATION
STATE OF LOUISIANA

PARISH OF _____
CITY OF _____

On this day, the undersigned received from _____ the full amount
due under that certain tax lien certificate(s) related to delinquent statutory impositions
to [name of political subdivision] for years _____ affecting
the property described on Exhibit A, attached hereto and incorporated herein by
reference.

NOW THEREFORE, I, under the authority conferred on me by R.S. 47:2245, hereby
terminate each tax lien certificate hereinafter listed and direct and request the Clerk of
Court and the Recorder of Mortgages for the Parish of _____ to cancel the following
inscriptions:

Recorded in Mortgage Book _____, Page _____, Instrument No. _____,
Registry No. _____.

Recorded in Mortgage Book _____, Page _____, Instrument No. _____,
Registry No. _____.

Recorded in Mortgage Book _____, Page _____, Instrument No. _____,
Registry No. _____.

Recorded in Mortgage Book _____, Page _____, Instrument No. _____,
Registry No. _____.

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: _____ ”

8 **SUBPART B. ~~PROPERTY RECEIVING NO BID~~ TAX LIENS HELD BY A POLITICAL**
9 **SUBDIVISION**

10
11 **R.S. 47:2246. Right to ~~purchase~~ sell a tax lien certificate issued to the held by political**
12 **subdivision**

13
14 ~~For property receiving no bid~~ On the terms and conditions established by the political
15 subdivision, any person may purchase from a political subdivision the tax lien evidenced by a tax
16 certificate issued to in favor of the political subdivision ~~from the political subdivision and on the~~

1 ~~terms and conditions established by the political subdivision and file an action as a certificate~~
2 ~~holder pursuant to R.S. 47:2266.1. A person who purchases a tax lien pursuant to this Section shall~~
3 ~~have the same rights as any other tax lien certificate holder pursuant to this Chapter.~~
4

5 **R.S. 47:2247. ~~Termination~~ Extinguishment of tax lien ~~certificate issued to~~ held by political**
6 **subdivisions; ~~additional payments~~**
7

8 A. The person ~~terminating~~ extinguishing a tax lien ~~certificate issued to~~ held by a political
9 subdivision shall pay the termination price and actual costs incurred by the political subdivision
10 for all certified mail or commercial carrier, publication of notice, or personal services of notices in
11 complying with the applicable provisions of law, including, without limitation, determination of
12 tax lien auction parties and the notification of such persons of the subsequent transaction as
13 allowed by law.
14

15 B. ~~For property adjudicated to the state for nonpayment of taxes for years 1880 through~~
16 ~~1973, any person may redeem the property in the name of the tax debtor, subject to any~~
17 ~~encumbrances placed on the property by the state, until such time as the state transfers the~~
18 ~~property.~~⁶
19

20 **PART VI. PROCEDURES TO ENFORCE TAX LIEN CERTIFICATE**
21

22 **R.S. 47:2266.1. Procedure to recognize amounts due under tax lien certificate**
23

24 A.(1) Upon the expiration of the later of three years from recordation of the tax lien
25 certificate or ~~one hundred eighty days~~ six months after providing the notices required by R.S.
26 47:2156, a certificate holder may, by verified petition, institute in a court of competent jurisdiction,
27 as determined by the value of the immovable property described and not by the value of the
28 delinquent obligation, an ordinary proceeding ~~against each owner of the property~~ seeking
29 recognition of the ~~amounts due to the certificate holder~~ delinquent obligation and the lien and
30 privilege evidenced by the tax lien certificate. The petition shall name as a defendant each owner
31 of the property shown in the conveyance records.
32

33 (2) Upon request of the certificate holder, the tax collector shall provide the certificate
34 holder with a statement certifying the amount of the termination price as of the date in the
35 statement. A copy of this certification shall be attached to the petition.
36

37 (3) At the time of filing, the petitioner shall send a copy of the petition to the tax collector
38 and file a notice of pendency of action with the recorder of mortgages of the parish in which the
39 property is located. The notice of pendency of action shall preserve the effect of the certificate as
40 a tax lien on the property described therein during the pendency of the action, ~~notwithstanding~~
41 ~~R.S. 47:2155(C).~~
42

43 (4) Citation and service shall be made on a each defendant in accordance with the Code of
44 Civil Procedure unless a written waiver has been filed.
45

⁶ Concept to be moved to R.S. 47:2241.1.

1 (5) The petition shall include each of the following allegations:
2

3 (a) Petitioner is a certificate holder of a tax lien recorded in the mortgage records of this
4 parish.
5

6 (b) At least three years have passed since the recordation of the tax lien certificate.
7

8 (c) At least ~~one hundred eighty days~~ six months have passed since the transmission of
9 notices as required by R.S. 47:2156.
10

11 (d) The attached tax lien certificate was issued for the collection of the delinquent
12 ~~obligations~~ obligation for payment of statutory impositions on the property described.
13

14 (e) The complete legal description of the immovable property subject to the tax lien
15 certificate.
16

17 (f) The amount of the delinquent obligation secured by the lien as evidenced by the tax lien
18 certificate, the statement of tax collector, and the affidavit of costs incurred executed by the
19 certificate holder.
20

21 (g) The amount secured by any privilege held by the petitioner pursuant to R.S. 47:2158.
22

23 (h) The petitioner is entitled to recover court costs and reasonable attorney fees incurred in
24 prosecution of the action.
25

26 (6) Except for good cause shown, the recoverable amount of attorney fees shall not exceed
27 the greater of twenty-five percent of the total amount sought to be collected as specified in
28 Subparagraph (5)(f) of this ~~Paragraph~~ Subsection or two thousand five hundred dollars.
29

30 B. This action shall be brought in the parish in which the property is located unless it lies
31 in two or more parishes, in which case the action may be brought in any such parish.
32

33 C.(1) The court may appoint an attorney at law to represent a defendant pursuant to Code
34 of Civil Procedure Article 5091. The attorney shall receive a reasonable fee for his services, to be
35 fixed by the court and be taxed as costs. The costs for filing, service of process, and fees and costs
36 of the court-appointed attorney shall be added to the termination price.
37

38 (2) The petition shall be served upon the tax collector.
39

40 (3) When all parties have been served, the plaintiff shall notify the clerk of court of that
41 fact, and the clerk of court shall serve notice upon the tax collector stating the date upon which the
42 last party was served.
43

44 D.(1) Until close of business on the thirtieth day following the date on which the last party
45 was served, or the next ~~business~~ day that is not a legal holiday if the thirtieth day is a legal holiday,
46 any person may cause the tax lien ~~certificate~~ to be ~~terminated~~ extinguished by delivering the
47 termination price to the tax collector. For purposes of determining costs incurred by the tax lien

1 certificate holder to be included in the termination price, the affidavit of costs shall be
2 determinative unless an order or judgment of the court states otherwise. The tax collector shall not
3 be liable to any person for any error in calculation of the termination price.
4

5 (2) After the period described in Paragraph (1) of this Subsection has expired, the following
6 rules shall apply:
7

8 (a) The tax lien certificate holder may file a motion for judgment recognizing the tax lien
9 and any privilege arising under R.S. 47:2158.
10

11 (b) The tax collector shall no longer accept any attempted termination payments, and the
12 tax lien may shall be terminated extinguished only by the court or the tax lien certificate holder
13 pursuant to Paragraph (3) of this Subsection. Nothing in this provision shall prohibit the tax
14 collector from cancelling any tax lien certificate improperly issued.
15

16 (3) ~~Any~~ At any time prior to a judicial sale pursuant to R.S. 47:2267, any person holding
17 an interest in the property which that may be terminated by the enforcement of the tax lien and
18 privilege evidenced by the tax lien certificate may terminate the tax lien by filing file a
19 contradictory motion for the court to set the termination price. No later than thirty days after the
20 motion is filed, the court shall enter an order fixing the termination price in accordance with R.S.
21 47:2243 and direct directing the clerk of court to terminate the tax lien certificate; upon deposit of
22 the termination price in the registry of the court or delivery of the termination price to the certificate
23 holder. The court shall fix the amount of the termination price within thirty days of filing of the
24 motion. For the purposes of this Paragraph, the termination price shall include the amount secured
25 by any privilege held by the petitioner pursuant to R.S. 47:2158.
26

27 (4) Any penalty that has become final pursuant to R.S. 47:2158.1 or 2231.1 that remains
28 unpaid at the time that an action pursuant to this Section is filed may be enforced by subtracting
29 the amount of the penalty from the termination price due.
30

31 E. A judgment rendered in favor of the plaintiff shall be in rem only. The judicial mortgage
32 created by the recordation of the judgment shall affect only the property described in the petition
33 and shall ~~prime be preferred to~~ all other liens, privileges, mortgages, and other encumbrances of
34 any nature ~~whatsoever~~, regardless of when recorded, except those listed in R.S. 47:2268(B).
35

36 **R.S. 47:2267. Procedure to enforce tax lien and privilege; proceeds of judicial sale**

37

38 A. Except as otherwise provided in this Section, a judgment rendered in favor of the tax
39 lien certificate holder in an action brought pursuant to R.S. 47:2266.1 may shall be enforced
40 executed by a writ of fieri facias directing the seizure and sale of the property described in the
41 judgment pursuant to in accordance with the provisions of Title II of Book 4 IV of the Code of
42 Civil Procedure, Article 2291 et seq. The procedure for enforcement of a judgment pursuant to a
43 writ of fieri facias pursuant to those articles shall apply to the procedure to enforce the tax lien
44 evidenced by a tax lien certificate.
45

46 B. A judicial sale for the execution of a judgment rendered pursuant to R.S. 47:2266.1 shall
47 be subject to the following rules:

1 (1) The winning bidder shall deliver the price of the judicial sale to the sheriff. After
2 deducting the costs of the sale and any commission due, the sheriff shall distribute the proceeds in
3 the following order:

4
5 (1) (a) To the plaintiff certificate holder for the payment of the judgment plus judicial
6 interest through the date of sale and reasonable costs and attorney fees incurred in relation to the
7 judicial sale.

8
9 (2) (b) To ~~the holders of any other~~ tax lien ~~certificates that~~ certificate holders whose rights
10 ~~that~~ have not preempted for the termination price.

11
12 (3) (c) To holders of recorded mortgages, liens, and privileges to satisfy each claim.

13
14 (4) (d) To each owner in accordance with their interest.

15
16 E. (2) Distribution of the judgment amount to the plaintiff tax lien certificate holder shall
17 be made immediately following the sale, regardless of any dispute that arises between other parties
18 over allocation of the surplus sale proceeds. Disputes over the surplus proceeds shall not delay the
19 issuance of the sheriff's deed to the winning bidder.

20
21 D. (3) If any of the proceeds are not able to be delivered, they shall be deposited in the
22 registry of the court in which the original action was brought. The cost of causing the deposit shall
23 be deducted from the funds being deposited. If the surplus proceeds are not claimed within one
24 year, they shall be subject to the Uniform Unclaimed Property Act of 1997, R.S. 9:151 et seq.

25
26 **R.S. 47:2268. Effect of judicial sale**

27
28 A. ~~The~~ Except as otherwise provided in Subsection B of this Section, a judicial sale
29 pursuant to R.S. 47:2267 shall terminate all interests in the immovable property, except

30
31 B. The rights and obligations established or created by the following, if written instruments
32 affecting immovable property shall not be terminated pursuant to this Chapter to the extent the
33 interests remain effective against third parties and are filed with the appropriate recorder prior to
34 recordation of the tax lien certificate:

35
36 (1) Building restrictions, condominium declarations, or other common ownership interest
37 regimes.

38
39 (2) Dedications in favor of political subdivisions, the public, or public utilities.

40
41 (3) Immobilizations of ~~manufactured~~ factory-built homes.

42
43 (4) Integrated coastal protection as defined in R.S. 49:214.2 or a project listed in the
44 comprehensive master coastal protection plan as defined in R.S. 49:214.2.

1 (5) Levee or drainage projects by the departments, agencies, boards, or commissions of the
2 state of Louisiana and their political subdivisions, including but not limited to as levee district or
3 levee and drainage district as identified in Chapter 4 of Title 38 of the Louisiana Revised Statutes
4 of 1950, parishes or municipalities, and the United States.

5
6 (6) Mineral rights.

7
8 (7) Pipeline servitudes.

9
10 (8) Predial servitudes.