

SENATE BILL NO. 142

BY SENATOR THEUNISSEN

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

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AN ACT

To enact R.S. 33:4720.17(C)(4), 4720.31(C)(4), and 4720.47(D)(4), and R.S. 47:2183.1, relative to tax sales of immovable property and acquisition of adjudicated property from a political subdivision; to provide relative to a tax debtor or other person seeking to redeem such property; to require such person to pay certain costs incurred relative to a tax sale; to require such person to pay certain costs incurred during acquisition of adjudicated property from a political subdivision; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 33:4720.17(C)(4), 4720.31(C)(4), and 4720.47(D)(4) are hereby enacted to read as follows:

§4720.17. Post-adjudication; notice; redemption prior to sale; payment of all fees and charges; payment of notification costs

\* \* \*

C. At any moment before the post-adjudication sale, the property may be redeemed by the tax debtor, his heir, administrator, executor, assignor, or successor upon payment:

\* \* \*

(4) To the tax authority to which the property was adjudicated, all costs incurred by the taxing authority in complying with the determination of interest holders in the property and the notification of those interest holders of the tax sale as required by the provisions of this Section.

\* \* \*

1 §4720.31. Post-adjudication; notice; **redemption prior to sale; payment of all fees**  
2 **and charges; payment of notification costs**

3 \* \* \*

4 C. At any moment before the post-adjudication donation, the property may  
5 be redeemed by the tax debtor, his heir, administrator, executor, assign, or successor  
6 upon payment:

7 \* \* \*

8 **(4) To the tax authority to which the property was adjudicated, all costs**  
9 **incurred by the taxing authority in complying with the determination of interest**  
10 **holders in the property and the notification of those interest holders of the tax**  
11 **sale as required by the provisions of this Section.**

12 \* \* \*

13 §4720.47. Post-adjudication; notice; **redemption prior to sale; payment of all fees**  
14 **and charges; payment of notification costs**

15 \* \* \*

16 D. At any moment before the post-adjudication sale, the property may be  
17 redeemed by the tax debtor, his heir, administrator, executor, assign, or successor  
18 upon payment:

19 \* \* \*

20 **(4) To the tax authority to which the property was adjudicated, all costs**  
21 **incurred by the taxing authority in complying with the determination of interest**  
22 **holders in the property and the notification of those interest holders of the tax**  
23 **sale as required by the provisions of this Section.**

24 \* \* \*

25 Section 2. R.S. 47:2183.1 is hereby enacted to read as follows:

26 **§2183.1. Redemption of property; payment of all notification costs**

27 **A. In order to redeem property sold at tax sale, the taxpayer or person**  
28 **seeking to redeem the property shall pay to the purchaser at tax sale, in addition**  
29 **to any other amounts required by law, the actual costs incurred by the**  
30 **purchaser at tax sale for the postage costs of all certified mail, notices,**

1           publication of notices, or personal services of notices in complying with the  
 2           determination of persons having a vested or contingent interest in the property  
 3           and the notification of such persons of the tax sale as required by law.

4           B. In order to redeem property adjudicated to a taxing authority, the  
 5           taxpayer or person seeking to redeem the property shall pay to the taxing  
 6           authority to which the property was adjudicated, in addition to any other  
 7           amounts required by law, the actual costs incurred by the taxing authority for  
 8           the postage costs of all certified mail, notices, publication of notices, or personal  
 9           service of notices in complying with the determination of those persons having  
 10          a vested or contingent interest in the property and the notification of such  
 11          persons of the tax sale as required by law.

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PRESIDENT OF THE SENATE

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_