

Regular Session, 2008

HOUSE BILL NO. 445

BY REPRESENTATIVE GREENE

TAX/PROPERTY: Provides relative to the listing of property in the name of a tax sale purchaser

1 AN ACT

2 To amend and reenact R.S. 47:2193, relative to tax sales; to provide that the listing of
3 property in the name of the tax sale purchaser shall occur in the same manner as the
4 listing of non-tax sale properties; to provide for an effective date; and to provide for
5 related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:2193 is hereby amended and reenacted to read as follows:

8 §2193. Sale of immovable property; payment of taxes by purchaser

9 Property sold at tax sale shall be placed on the assessment list in the manner
10 provided for in R.S. 47:1952(A). From the date of recording a tax deed to property
11 is placed on the assessment list in the name of the tax sale purchaser, all taxes
12 thereon shall after that date be assessed to and paid by the purchaser, until the
13 property, or any part thereof, be redeemed. If redeemed, in whole or in part, the
14 person redeeming shall pay all taxes assessed upon the property redeemed,
15 subsequent to the tax sale.

16 Section 2. This Act shall become effective upon signature by the governor or, if not
17 signed by the governor, upon expiration of the time for bills to become law without signature
18 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
19 vetoed by the governor and subsequently approved by the legislature, this Act shall become
20 effective on the day following such approval.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

Greene

HB No. 445

Abstract: Provides that the listing of property in the name of the tax sale purchaser shall occur in the same manner as the listing of non-tax sale properties.

Present law provides that, from the date of recording a tax deed to property, all taxes thereon shall after that date be assessed to and paid by the purchaser, until the property, or any part thereof, be redeemed.

Proposed law provides that property sold at tax sale shall be placed on the assessment list in the manner provided for in R.S. 47:1952(A). From the date property is placed on the assessment list in the name of the tax sale purchaser, all taxes thereon shall after that date be assessed to and paid by the purchaser, until the property, or any part thereof, be redeemed.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 47:2193)