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Opinion Number 03-0282

Honorable Jeffrey G. Taylor
Livingston Parish Assessor
P.O. Box 307
Livingston, Louisiana 70754

125 TAXATION – Levy and Assessment
(Ad Valorem Taxes)
LSA-R.S 47:2193

Property sold at tax sale should be assessed in the name
of successful tax sale bidder, with subsequent tax notices
sent to him.

Dear Mr. Taylor:

This office is in receipt of your recent request for an Attorney General's Opinion regarding the assessment of property which has been sold at tax sale. Specifically, you have asked this office to address whether property sold at tax sale should be assessed in the name of successful tax sale bidder, with subsequent tax notices sent to the bidder, or whether the property should continue to be assessed in the name of delinquent tax debtor, with subsequent notices sent to him.

We direct your attention to LSA-R.S. 47:2193, which pertinently provides:

"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. If redeemed, in whole or in part, the person redeeming shall pay all taxes assessed upon the property redeemed, subsequent to the tax sale."

We also direct your attention to Attorney General's Opinion No. 94-56. Pertinent to your request, that opinion states:

"It is the opinion of this office that when either a municipal or a parish tax deed is recorded with the parish clerk of court, the tax rolls of the parish should be adjusted to reflect the sale to the purchaser. In other words, the property should be assessed in the name of the most recent tax purchaser. R.S. 47:2193; R.S. 33:461; **Brady v. Slay**, 460 So. 2d 732 (La. App. 3 Cir. 1984).

There is, however, an exception to this rule in the case where property is sold for both parish and municipal taxes due for the same year by the same tax debtor. As stated in Attorney General's Opinion No. 87-585...the title acquired at a sale for city taxes is subject to the title acquired at a sale for parish taxes. In such a case, the property would be

assessed in the name of the parish tax purchaser, and the tax rolls would reflect his ownership." See also: Attorney General's Opinion No. 88-310 and 92-396.

In summary, it is the opinion of this office that property sold at tax sale should be assessed in the name of successful tax sale bidder, with subsequent tax notices sent to him.

We trust the foregoing to be of assistance. Please do not hesitate to contact this office if we can be of assistance in other areas of the law.

Yours very truly,

RICHARD P. IEYOUNG
Attorney General

BY: 
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