

June 27, 2006
OPINION NUMBER 05-0436

Jimmy Stephens
DeSoto Parish Assessor
212 Adams Street
Mansfield, LA 71052

125 TAXATION - Homestead Exemption
129 TAXATION - Levy and Assessment (Ad Valorem
Taxes)

A purchaser of tax sale property takes the entire property
as it was owned by the delinquent taxpayer including the
right to file for homestead exemption if he qualifies.

Dear Mr. Stephens:

Your request for an Attorney General opinion was forwarded to me for research and reply. In your letter you describe a situation where a person owns and lives on property worth \$100,000, thereby qualifying for the homestead exemption. The property owner fails to pay his taxes and his property is either sold at a tax sale or adjudicated to the parish. Your questions under this scenario are as follows: (1) What does a purchaser actually get when he purchases the property at a tax sale; and (2) Does the tax debtor lose his homestead exemption when his property is either sold at a tax sale or adjudicated to the Parish.

La. R.S. 47:2184 provides, in pertinent part, as follows:

§2184 Immovable property; interests conveyed

The tax sale shall convey, and the purchaser shall take, the whole of the property assessed to the delinquent taxpayer if it is the least quantity sufficient to satisfy the aggregate of all taxes, interest, penalties, and costs.

Assuming the property described in your scenario is the least quantity sufficient to satisfy the tax debt, a purchaser of tax sale property takes the entire property as it was owned by the delinquent taxpayer including the right to file for homestead exemption if he qualifies. (See, La. Atty. Gen. Op. No. 92-396). In *Goodwill v. Smith*, 29 So.2d 188 (La. App. 2 Cir. 1947), the Second Circuit Court of Appeal recognized that a tax deed vests in the purchaser a 'valid title to the land' subject to a three year right of redemption. We have stated in many opinions that a tax sale conveys a right of ownership. As such, a buyer who purchases property at a tax sale is bestowed all rights of ownership.

In answer to your second question, it has been our opinion that if property sold was the tax debtor's homestead, his exemption from taxes would cease to exist when his name was removed from the tax rolls. (See, La. Atty. Gen. Op. No. 04-211). And the following tax year, the property would be assessed in the name of the tax purchaser, who would not be entitled to the homestead exemption unless he took possession of the property, occupied it and met the other requirements of La. Const. (1974) Art. VII, Sec. 20.

We hope this opinion has sufficiently addressed your concerns. If our office may be of further assistance, please do not hesitate to contact us.

Sincerely,

CHARLES C. FOTI, JR.
ATTORNEY GENERAL

By: _____
CHARLENE PATTERSON
Assistant Attorney General

/cp
Enclosure

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Date Received:
Date Released: June 27, 2006

CHARLENE PATTERSON
ASSISTANT ATTORNEY GENERAL