

MEMORANDUM

OFFICE OF THE PARISH ATTORNEY
222 St. Louis Street, Suite 902
Baton Rouge, LA 70802
Phone: (225) 389-3114 (Donna or Renita)

PROPERTY DIVISION
P. O. Box 1471
Baton Rouge, LA 70821
Email: ddupre@brla.gov
rdixon@brla.gov

WEBSITE: [www.brla.gov/parish attorney/adjudicated property](http://www.brla.gov/parish_attorney/adjudicated_property)

The process of purchasing adjudicated property is complex. **YOU ARE STRONGLY ADVISED TO CONSULT A PRIVATE ATTORNEY, PARTICULARLY ONE THAT HANDLES REAL ESTATE TRANSACTIONS.** That attorney can advise you as to the process, the statutes governing the sale of adjudicated property, abstract and title examination, etc. This office cannot and will not give you legal advice on this or any other matter. We will simply facilitate the sale process.

In order to assist you in the purchase of adjudicated property, the City-Parish has adopted the following procedures in accordance with the provisions of LSA-R.S. 47:2196 et seq. Those statutes are attached hereto for your reference.

REDEMPTION OF PROPERTY:

Please note that the tax debtor/owner of an adjudicated property has the right to redeem that property with the East Baton Rouge Parish Sheriff at any time prior to our sale of the property to you. If the redemption occurs after the initial three year period, you will be able to recover the advanced costs you have remitted to initiate the process. **We will not open a file for any property that has been adjudicated for less than three years from the date the Act of Adjudication was recorded.**

THE PROCESS:

Before beginning the process to purchase an adjudicated property with our office, you must first determine that the property in which you are interested has in fact been adjudicated, and is still adjudicated, to the City-Parish. **The City-Parish does not maintain a roster/ list/ database of properties that are adjudicated.** You will need to research the property you are interested in with the East Baton Rouge Parish Sheriff (225-389-4810), the East Baton Rouge Parish Clerk of Court (225-389-3950), and the East Baton Rouge Parish Assessor (225-389-3920).

Once you have determined that the property in which you are interested is adjudicated, you must call the Parish Attorney's Office so that someone in our office can confirm that the property is still currently available and so that we can advise you of the "advanced costs" required to open a file on the property in question.

Opening a "file" with our office to purchase adjudicated property will require the following:

1. A completed "Request to Purchase Adjudicated Property" form . (That form is located on our web site for your convenience.)
2. The legal description and property ID number if known for the property you wish to purchase (usually the lot, square, and subdivision name).
3. The municipal address of the property. (If a municipal address has been assigned to the property)
4. The name of the owner in whose name the property was sold (adjudicated) and the year of the tax sale.

5. A copy of the two page tax print and the current tax bill for that particular property. You will obtain this from the East Baton Rouge Parish Sheriff.
6. A certified check or money order for advanced costs for each piece of property you open a file on. This cost will be calculated by our office PRIOR to your application being accepted. **NO PERSONAL CHECKS OR CASH can be accepted. Checks must be made payable to the “City of Baton Rouge.”**

*** **IMPORTANT!** You must verify with our office the actual amount of the advanced costs for each property in which you are interested. This amount will be a MINIMUM of \$500. However, each individual property may have additional amounts due for costs.

*** The advanced costs are used to cover the out-of-pocket expenses and costs of the City-Parish associated with the sale of the property including, but not limited to, appraisal, legal advertisements, mailing costs, determining the amount of property taxes/ penalties/ interest due, determining the amount of other property liens which might be due the City-Parish, legal notices, and determining whether the property is surplus or needed for public purposes. **No refunds of this fee will be made to you unless the property is redeemed after the passage of the three year period discussed above or unless you are outbid in the bidding process. This fee is not part of the sales price that is ultimately paid to buy the property.**

After you have submitted all of the required documents and costs, and our office has confirmed the availability of the property, an appraisal will be ordered for the property. Once received, you will be notified of the approximate appraised value. You will also be asked to make an initial “offer” (purchase price) both verbally and in writing. Offers do not have to equal or exceed either the appraised value or the amount of taxes and public liens. However, these amounts will be considered by the Metropolitan Council at a regularly scheduled meeting in which it will be determined whether to accept or reject your offer. Once an offer is received, this office will introduce an ordinance to the Metropolitan Council requesting the property be sold at public auction in accordance with the provisions of LSA-R.S. 47:2196 et seq.

You will be notified of the date and time to appear for the public bidding. Please note that the property is not being “sold” at that time. The “bidding” is to determine the highest amount being offered for the purchase of the property. At the public bidding session, anyone wishing to oppose the sale or offer a higher bid on any of the properties being offered is required to be present at the bidding session. Only those parties who have a verified **certified check or money order payable to the City of Baton Rouge** for the exact same advanced costs remitted by you on each property, and who have properly registered with the Parish Attorney’s Office by 2:00 P.M. the day of bidding, will be allowed to participate in the verbal bidding session.

If you are ultimately the high bidder, you do not pay the amount of your bid/offer until the actual sale has been scheduled.

The results (“highest bids”) of the bidding process and the recommendation of this office will then be submitted to the full Council for action the following Wednesday. Notice of the public bidding session will be published in the legal notice section of The Advocate on the three Tuesdays prior to the bidding.

A representative of our office will attend the Metro Council meeting where the “highest bids” are being considered and will notify you of the results of that meeting.

Within thirty (30) days of the approval of your offer by the Metropolitan Council, you must provide to the Parish Attorney's Office the name(s), address(es), and any and all contact information for any and all interested parties in the chain of title of the property in question on the form provided to you. **If you do not provide the Parish Attorney with the name, address, and any and all contact information for any and all interested parties in the chain of title of the property in question within thirty (30) days of the approval of your offer by the Metropolitan Council the acceptance of your offer by the Metropolitan Council is revoked, the file shall be closed, and your initial fee shall be forfeited.**

The Parish Attorney's Office shall then make the specific notice(s) required by La. R.S. 47:2206 (A) to those interested parties. The Parish Attorney's Office shall also cause to be published, in the official journal for the Metropolitan Council of the Parish of East Baton Rouge and the City of Baton Rouge, the written notice required by La. R. S. 47:2206 (B).

After successfully completing the initial steps outlined above, you shall then have thirty (30) days from the expiration of either the sixty (60) day or six (6) month periods, as outlined in La. R. S. 47:2206 (A) & (B), to contact (by phone or written notice) the Parish Attorney's Office that you are ready to complete the sale process and close the sale. If you fail to notify our office notice within that thirty day period, the acceptance of your offer by the Metropolitan Council is revoked, the file shall be closed, and your initial fee shall be forfeited. **IT IS YOUR OBLIGATION TO CONTACT THIS OFFICE AND SET UP A CLOSING DATE.** The Parish Attorney's Office will prepare the sale document. The sale document shall contain all non-warranties and provisions as detailed and described in La. R. S. 47: 2207 (A) and shall be in the form similar to that provided in La. R.S. 47:2207 (B).

On the day of the sale/closing, following the execution of the sale document and payment of the sales price, you **MUST** record the sale document with the East Baton Rouge Parish Clerk of Court. At the same time, you shall also record with the East Baton Rouge Parish Clerk of Court, pursuant to La. R.S. 47:2206 (c) a copy of the notices sent to the tax debtor or current owner, as well as the proof of publication. You are responsible for all fees and expense to record these documents.

The Parish Attorney's Office shall provide you a copy of La. R. S. 47:2208 concerning what additional steps you may elect to take regarding the title to the subject property. Should you elect to comply with the provisions of La. R. S. 47:2208, you shall provide the Parish Attorney's Office with a date stamped recorded copy of that affidavit described in La. R. S. 47:2208.

Please note that you will be required to pay the sales price with certified funds at the time of the sale. Please also note that the City-Parish shall reserve all mineral rights in and to the property conveyed, but with a waiver as to surface rights. The sale shall be without any warranty whatsoever, even as to the return of the purchase price.

TO REPEAT, YOUR INITIAL PAYMENT OF COSTS SHALL NOT BE APPLIED TO THE PURCHASE PRICE. YOUR INITIAL CHECK FOR COSTS WILL NOT BE REFUNDED IF THE COUNCIL REJECTS YOUR OFFER, OR IF YOU ELECT NOT TO COMPLETE THE SALE FOR WHATEVER REASON. IT SHALL BE REFUNDED TO YOU ONLY IF: (a) YOU ARE NOT THE HIGH BIDDER, OR (b) IF THE TAX DEBTOR REDEEMS THE PROPERTY BEFORE THE SALE OF THE PROPERTY BY THE PARISH.

IT IS STRONGLY RECOMMENDED THAT ALL PROSPECTIVE PURCHASERS CONSULT A PRIVATE ATTORNEY REGARDING THE METHOD AND PROCEDURES OF THE SALE AND THE RELEVANT STATUTES.

WHAT IS ADJUDICATED PROPERTY?

In general terms, adjudicated property is property that has been placed in state or local government hands because property taxes have not been paid. Louisiana law allows the governmental body having jurisdiction over the property to sell the property.

Does the City/Parish own adjudicated properties?

No. Adjudicated properties are still considered to be “owned” by whomever owned the property prior to the adjudication. The City/Parish does not claim possession or nor does it maintain those properties. However, the City/Parish can “sell” the properties following the procedures set out in Louisiana law.

What properties can the Parish sell?

The Parish is only authorized to sell property which has been adjudicated (by a legally recorded Act of Adjudication) since January 1, 1974, and that is considered surplus or no longer needed by the Parish for a public purpose. The Louisiana State Land Office manages property that was adjudicated before January 1, 1974.

Parish Sales

Abandoned adjudicated property sales for the Parish are handled through the Office of the Parish Attorney. Questions concerning the sale process and procedures should be addressed to that office, telephone number (225) 389-3114, or visit the website at: [www.brla.gov/parish attorney/adjudicated property](http://www.brla.gov/parish-attorney/adjudicated-property). On that webpage, the forms and instructions for submitting a purchase offer to the Office of the Parish Attorney are available for viewing and downloading.

Finding Adjudicated Property

Adjudicated property is no longer listed in a “book.” Some limited information is available online through the www.brla.gov website using the “Open Data”, “Maps”, Map Portal, and Planning and Land Development resources. Also, please note that adjudicated properties are listed for sale and can be searched at www.CivicSource.com.

My Property Should Not Be Listed

If you believe that your property is incorrectly included on the website, please call the Sheriff's Tax Office at (225) 389-4810 to verify that the taxes have been paid and that they have reported the redemption or tax sale cancellation to the Assessor's Office. Property that is redeemed cannot be sold, but will not be removed from the Assessor's adjudicated rolls until the following year.

IMPORTANT PHONE NUMBERS AND CONTACTS

1.	Parish Attorney's Office	225-389-3114
2.	Sheriff Tax Office	225-389-4810
3.	Tax Assessor's Office	225-389-3920
4.	Map and House Numbering Division	225-389-3221
5.	Clerk of Court's Public Information	225-389-3950
6.	Blight Division (junk, trash, debris)	225-389-8680
7.	Neighborhood Improvement (condemnation)	225-389-3043
8.	Code Violation (fences, permits, zoning)	225-389-3205
9.	Clerk of Court Mortgage Department	225-389-3975
10.	REQUEST FOR SERVICES (grass/tree cutting, sewer)	" 3 1 1 " or 225-389-3090

WEBSITES:

[www.brla.gov/parish attorney/adjudicated property](http://www.brla.gov/parish_attorney/adjudicated_property)

www.ebrso.org (Sheriff)

www.ebrpa.org (Assessor)

For information regarding purchasing adjudicated property online, please visit:

www.civicsource.com *****

***** This site is not a division of the Parish of East Baton Rouge, but has the authority to sell adjudicated properties on behalf of the City/Parish as an independent company. Civic Source conducts it's own research and sells adjudicated properties according to it's own company guidelines.

LOUISIANA STATUTES GOVERNING ADJUDICATED PROPERTY:

La. R.S. 47:2197. Effect of adjudication

Adjudicated property shall remain assessed in the name of the tax debtor, and if transferred, the new or current owner. The political subdivision shall have no liability with respect to the property resulting solely from the adjudication. No encumbrance against a political subdivision shall affect adjudicated property.

La. R. S. 47: 2201. Ordinance; sale or donation of adjudicated property

A political subdivision may adopt ordinances regarding the public sale or donation of adjudicated property that complies with R.S. 47:2202, 2203, and 2206. A public sale or donation of adjudicated property by a political subdivision may be made by sale or donation of an individual tax parcel, or by sale or donation of multiple tax parcels as a whole.

La. R.S. 47:2202. Minimum bid prices; sale of adjudicated property

A. The governing authority of each political subdivision may elect to set a dollar amount as a minimum bid for the public sale of adjudicated property, which shall be at least the total amount of statutory impositions, governmental liens, and costs of sale. The governing authority of each political subdivision may elect also to require an appraisal of adjudicated property to be sold at public sale. When the political subdivision elects to use the appraised value to establish a bidding floor instead of setting a dollar amount minimum bid as allowed by this Section, the political subdivision shall appoint a licensed appraiser to appraise and value the property. The minimum bid at the first public sale shall be at least two-thirds of the appraised value of the property. If the property fails to sell at the first public sale, the minimum bid at the second sale shall be one-third the appraised value of the property. Alternatively, the governing authority of each political subdivision may elect to sell the adjudicated property at public sale to the highest bidder without setting a minimum bid or requiring an appraisal.

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

La. R.S. 47:2203. Pre-bidding procedures; sale of adjudicated property

A. Initiation by political subdivisions. A political subdivision may provide by ordinance for the sale of adjudicated property at a public sale and may include the date for the sale in the ordinance. However, the date of the sale may be provided by a subsequent ordinance, or the date may be set administratively by the political subdivision.

B. Initiation by persons. (1) Whenever any person desires to initiate the public sale of adjudicated property and the political subdivision desires to sell, the person shall deposit an amount determined by the political

subdivision to be sufficient to cover the expenses of the sale, including advertising, appraisals, and other costs associated with the sale.

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

C. Advertisement. A public sale shall be advertised twice in the official journal for the political subdivision, once at least thirty days prior to the date of the public sale, and once no more than seven days prior to the date of the public sale. The advertisement shall provide for the minimum bid, the latest date written bids will be accepted, the time and date of in-person bidding, and any other terms of sale. However, if no minimum bid is set by the governing authority of the political subdivision on the adjudicated property to be sold at the public sale, the advertisement shall include a statement that no minimum bid is set and that the property shall be sold to the highest bidder.

La. R.S. 47:2204. Additional terms of ordinance; sale of adjudicated property

The ordinance allowing for the public sale of adjudicated property may provide that the public sale may be subject to terms and conditions imposed by the political subdivision in the ordinance. The political subdivision may also authorize the sale of adjudicated property at public sale at a price determined by the highest bidder without setting a minimum bid or requiring an appraisal. An ordinance may provide that a subsequent ordinance is required to approve the sale.

La. R.S. 47:2205. Donations of adjudicated property

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

La. R.S. 47:2206. Notice; sale or donation of adjudicated property

A. (1) Either the political subdivision or the acquiring person shall send a written notice notifying any tax sale party whose interest the successful bidder or donee intends to be terminated that the party has until the later of the following to redeem the property or otherwise challenge in a court of competent jurisdiction the potential sale or donation:

(a) Sixty days from the date of the notice provided in this Subsection, if five years have elapsed from the filing of the tax sale certificate, or six months after the date of the notice provided for in this Subsection, if five years have not elapsed since the filing of the tax sale certificate.

(b) The filing of the sale or donation transferring the property.

(2) If this notice is given after the expiration of the applicable redemptive period, this notice shall constitute a notice of sale. The sending of this notice shall constitute service of the notice of sale under Article VII, Section 25 of the Louisiana Constitution. The notice required by this Section shall be sufficient, and it shall not be necessary to determine whether notice of the tax sale or any other notice was given. The written notice shall be sufficient if it is in the following form:

“This is an important legal notice.

Please read it carefully. You will receive no further notice.

[Date]

[Name]

[Address]

[City], [ST] [Zip]

RE: Property: [Property Address]

[Description of Property Abbr]

Parish of _____, State of Louisiana

Tax sale title to the above described property has been sold for failure to pay taxes. You have been identified as a person who may have an interest in this property.

Your interest in the property **will be terminated** if you do not redeem the property by making all required payments to the tax collector listed below or file a lawsuit in accordance with law within [60 days] [6 months] of the date of this notice, or the recording of an act transferring ownership, if later.

[Tax collector name, address, telephone number]”

B. (1) Either the political subdivision or the acquiring person shall cause to be published in the official journal of the political subdivision a notice that any tax sale party whose interest the successful bidder or donee intends to be terminated has, to redeem the property, until the later of:

(a) Sixty days, for property on which a tax sale certificate was filed over five years previous of the first publication, or six months if the tax sale certificate was filed less than five years before the first publication of the notice provided for in this Subsection.

(b) The filing of the sale or donation transferring the property.

(2) The publication shall be sufficient if it is in the following form:

“NOTICE

[Names of Tax Sale Parties]

THIS NOTICE BY PUBLICATION IS NOTIFICATION THAT YOUR RIGHTS OR INTEREST IN THE FOLLOWING DESCRIBED PROPERTY LOCATED IN _____, LOUISIANA MAY BE TERMINATED BY OPERATION OF LAW IF YOU DO NOT TAKE FURTHER ACTION IN ACCORDANCE WITH LAW:

[Brief legal description of property]

Improvements thereon bear Municipal No. _____.

Tax sale title to the above described property has been sold for failure to pay taxes. You have been identified as a person who may have an interest in this property.

Your interest in the property **will be terminated** if you do not redeem the property by making all required payments to the tax collector listed below or file a lawsuit in accordance with law within [60 days] [6 months] of the date of the first publication of this notice, or the recording of an act transferring ownership, if later.

[Tax collector name, address, telephone number]”

C. The political subdivision or acquiring person may file with the recorder of mortgages of the parish in which the property is located a copy of one of the notices that was sent to the tax debtor or the current owner. A transfer, mortgage, lien, privilege, or other encumbrance filed after the filing of the notice shall not affect the property. The recorder of mortgages or recorder of conveyances shall cancel, erase, terminate, or release the acts upon the request of the acquiring person.

La. R.S. 47:2207. Sale or donation of adjudicated property; authentication; form

A. At any time after the expiration of the sixty-day or six-month periods, as applicable, set forth in R.S. 47:2206(A) and (B), and, if applicable, upon the satisfaction of any terms or conditions required in the ordinance authorizing the sale or donation, the acquiring person, or his successors and assigns, may send to the political subdivision a written notice requesting that the political subdivision authenticate a sale or donation. The political subdivision shall authenticate the sale or donation within ten days from the date of the request or as soon thereafter as practical. The acquiring person shall be responsible for filing the sale or donation and payment of all filing fees. The only warranty owed by the political subdivision shall be a warranty against eviction resulting from a prior alienation by the political subdivision. Otherwise, all sales and donations shall be without warranty, either expressed or implied, even as to return or reduction of the purchase price, including without limitation the warranty against redhibitory defects or vices and the warranty that the thing sold is reasonably fit for its ordinary purpose or the acquiring person's intended or particular purpose. These waivers or exclusions of warranties shall be self-operative regardless of whether the waivers or exclusions are contained in the act of sale or donation, and regardless of whether they are clear and unambiguous, and regardless of whether they are brought to the attention of the acquiring person. This provision supersedes the requirements of any other law.

B. The writing constituting the sale shall be sufficient if it is a writing in the following form:

“NON-WARRANTY CASH SALE

STATE OF LOUISIANA

PARISH OF _____

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

[NAME OF POLITICAL SUBDIVISION],

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

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

warranty which Seller may have, to:

[NAME OF PURCHASER]

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

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

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

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

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

WITNESSES:

SELLER:

[NAME OF POLITICAL SUBDIVISION]

=
Printed Name:

=
Printed Name:

Name:

Title:

NOTARY PUBLIC

Printed Name: _____

Notary/Bar Roll No.: _____

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

WITNESSES:

PURCHASER:

[[NAME OF PURCHASER]]

=

Printed Name:

=

Printed Name:

Name:

Title:

NOTARY PUBLIC

Printed Name: _____

Notary/Bar Roll No.: _____

C. The writing constituting the donation shall be sufficient if it is a writing in the following form:

‘NON-WARRANTY DONATION

STATE OF LOUISIANA

PARISH OF _____

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

[NAME OF POLITICAL SUBDIVISION],

a political subdivision of the State of Louisiana, represented herein by _____, authorized by virtue of the attached Ordinance of [name of governing body for the political subdivision], hereinafter referred to as “Donor”, who declared that:

Donor donates and delivers, without any warranty of title whatsoever, either express or implied, except for

the warranty against eviction resulting from a prior alienation by the political subdivision, but with full substitution and subrogation in and to all the rights and actions of warranty which Donor may have, to:

[NAME OF DONEE]

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

This donation is accepted by Donee.

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

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

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

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

WITNESSES:

DONOR:

[NAME OF POLITICAL SUBDIVISION]

=
Printed Name:

=
Printed Name:

Name:

Title:

NOTARY PUBLIC

Printed Name: _____

Notary/Bar Roll No.: _____

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

WITNESSES:

DONEE:

[NAME OF DONEE]

=
Printed Name:

=
Printed Name:

Name:

Title:

NOTARY PUBLIC

Printed Name: _____

Notary/Bar Roll No.: _____”

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

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

La. R.S.47:2208. Sale or donation of adjudicated property; affidavit

A. Contemporaneously with or subsequent to the filing of the sale or donation of adjudicated property, the acquiring person, his successors, or assigns, may file with the recorder of mortgages of the parish in which the property is located an affidavit indicating how the tax sale parties whose interest the acquiring person, his successors, or assigns, intends to be terminated were identified, how the address of each tax sale party

was obtained, how the written notice was sent, the results of sending the written notice, and the dates of publication. The affidavit may also contain a statement of the interest to which the purchaser or donee takes subject. The recorder of mortgages shall index the affidavit only under the names of the owner filing the affidavit and the tax debtor, as mortgagors. The affidavit shall be sufficient if it is in the following form:

“AFFIDAVIT

UNITED STATES OF AMERICA

BY

STATE OF LOUISIANA

[NAME OF AFFIANT]

PARISH OF

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

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

(b) [Name of tax debtor]

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

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

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

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

[Legal description of property]

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

<u>Name</u>	<u>Interest in property</u>	<u>Recordation information</u>
-------------	-----------------------------	--------------------------------

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

<u>Name</u>	<u>Address</u>
-------------	----------------

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

<u>Name</u>	<u>State</u>	<u>Address</u>
-------------	--------------	----------------

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

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

<u>Name</u>	<u>Method</u>	<u>Results</u>
-------------	---------------	----------------

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

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

<u>Name of interest holder</u>	<u>Name of instrument</u>	<u>Recordation information</u>
--------------------------------	---------------------------	--------------------------------

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

WITNESSES:

AFFIANT:

Printed Name:

Printed Name:

Printed Name:

NOTARY PUBLIC

Printed Name:

Notary/Bar Roll No.: ”

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

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

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

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

La R.S. 47:Sale or donation to tax debtor

Notwithstanding any provision of law to the contrary, when a tax debtor or an owner participates, directly or indirectly, in a post-adjudication sale or donation during or subsequent to expiration of the redemptive period, it shall be treated as a redemption, and the tax debtor or owner shall be required to pay all taxes and costs in accordance with all laws applicable to redemptions. However, if the property is redeemed, all mortgages, liens, privileges, and other encumbrances affecting the property prior to the sale shall remain in full force and effect with the same validity and priority as if the sale had not occurred.

La. R. S. 47:2210. Liability of owner of adjudicated property

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

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

Except as otherwise agreed by the holders of the statutory impositions and governmental liens, all proceeds from the sale of adjudicated property after deduction of the costs of the sale shall be paid pro rata to those holders, and any amount in excess of the costs, statutory impositions, and governmental liens shall be paid to the selling political subdivision.