

**PROCEDURES FOR REQUESTING THE SALE  
OF TAX ADJUDICATED LANDS  
(R.S. 47:2189)**

1. Any person desiring to purchase tax adjudicated lands may request by letter to the State Land Office, (P.O. Box 44124, Baton Rouge, LA 70804-4124) that certain lands be offered for sale. The State Land Office has administrative and selling authority for Tax Adjudicated lands for the tax years 1880 to 1973 only. You must contact the Parish Sheriff's Office if you want to request a Sale of properties adjudicated for tax year 1974 and subsequent.

The applicant must submit the following information when requesting a sale:

- a) The Parish in which the property is located.
- b) The year for which the taxes were not paid.
- c) The name of the tax debtor.
- d) A complete description of the property, including a Ward number, if one applies.
- e) A check or money order in the amount of \$150.00 made payable to the "State Land Office" is required for all parishes (except Orleans, which is \$200.00). If the property sells, this money is refunded to the applicant; however, if the property fails to sell, this money is used to defray the costs of the sale.

**NOTE:** Before submitting the above information to the State Land Office, it is suggested that the applicant research the Parish Assessor, Sheriff, and Clerk of Court records to determine the validity of the tax adjudication to the State, since the **State does not warrant title** to such property.

2. After the State Land Office verifies thru its records that the property has been adjudicated to the State and is available for sale, we request the Parish Assessor and Sheriff to verify their records relative to said adjudication to the State.

3. A fair market value appraisal is made by the State Land Office and a minimum price is set on the property. Upon approval of this minimum price by the applicant, the State Land Office proceeds with the processing of the sale.

4. A Notice of Publication of the proposed sale is prepared and a copy is sent to the official journal (newspaper) of the parish in which the property is located. The notice is published for four weeks prior to the sale date. The date and place of the sale, and the minimum opening bid are specified in the Notice of Publication which is forwarded to the applicant and to the Sheriff.

5. Tax adjudicated lands are sold on Wednesdays between the hours of 11:00 a.m. and 1:00 p.m. at an oral public auction conducted by the Parish Sheriff at the principal door of the Parish Courthouse and sold to the highest bidder for not less than the minimum fair market appraised

value. The Parish Sheriff collects the money from the sale and prepares a Proces Verbal of Sale, which he gives to the highest bidder. This Proces Verbal of Sale (which is the Act of Sale) should be recorded by the applicant in the Parish Clerk of Court conveyance records.

6. Anytime prior and up to the actual sale, the original tax debtor, his heirs, or assigns, may redeem the property. If this occurs, the State Land Office contacts the Parish Sheriff and the sale is cancelled.

7. Minerals are reserved to the State in perpetuity (forever). Also the State does not warrant title to the property.

8. Upon completion of the sale, the purchaser for a fee of \$50.00 may request a state patent be issued by the State Land Office.

If you have any questions, contact:

State Land Office, P.O. Box 44124, Baton Rouge, LA 70804-4124 Attn: Tax Section  
(225) 342-4580