

BOBBY JINDAL
GOVERNOR



PAUL W. RAINWATER
COMMISSIONER OF ADMINISTRATION

State of Louisiana
Division of Administration
State Land Office

DATE: September 1, 2011

TO: All Parties Interested in Acquiring State Tax Adjudicated Properties

FROM: State Tax Adjudicated Property Section

RE: Procedures and Application Form for
Requesting Sale of State Tax Adjudicated Properties

Following are the procedures and application form for requesting the sale of state tax adjudicated lands. The State Land Office has administrative and selling authority for properties adjudicated to it for non-payment of taxes **ONLY** for tax years **1973 and prior**. Properties adjudicated **after 1973 (tax years 1974 & subsequent)** are administered and sold **exclusively** by the parish governing authorities.

This office does not currently have a list of the properties under its jurisdiction. In order to facilitate the search of our records, applicants must provide the following information:

- 1) the year for which taxes were not paid,
- 2) the name of the tax debtor at the time of adjudication,
- 3) the parish wherein the property is located, and
- 4) the legal description of the property and a map or subdivision plat showing the location of the property.

THE STATE DOES NOT WARRANT TITLE to tax adjudicated properties.

IN ACCORDANCE WITH Article IX, Section 4 of the Constitution of 1974, THE STATE RETAINS ALL MINERALS IN PERPETUITY.

If you need additional information or assistance, please feel free to contact the Tax Section of the State Land Office at (225) 342-4580 or faith.leroy@la.gov.

**PROCEDURES FOR REQUESTING THE SALE
OF TAX ADJUDICATED LANDS
(R.S. 47:2196(E) and R.S. 41:131 et seq)**

The State Land Office has administrative and selling authority for lands adjudicated to it for tax years 1880 to 1973 only. The governing body of each parish has authority to sell adjudicated properties for tax years 1974 to present. **Prior to requesting a sale from the State**, the applicant should research the parish records (Assessor, Sheriff, Clerk of Court) to determine the validity of the adjudication. **Minerals are reserved by the State in perpetuity (forever). The State does not warrant title to adjudicated property.**

1. Any person desiring to purchase state tax adjudicated lands must submit to the State Land Office a completed application form with the following information and attachments when requesting a sale:
 - PARISH** - name of the parish in which the property is located;
 - TAX YEAR** - year for which the taxes were not paid;
 - TAX DEBTOR** – name in which the property adjudicated to the State;
 - PROPERTY DESCRIPTION & MAP OR SUBDIVISION PLAT**– complete description of the property & a map or subdivision plat showing the location of the property;
 - CERTIFICATION BY PARISH OFFICIALS** (Assessor and Sheriff) that the property is not currently assessed and that their tax records reflect that the adjudication has not been redeemed or cancelled;
 - STATEMENT/REDEMPTION BILL** from the parish tax collector showing the amount of all statutory impositions and governmental liens owed to the parish; AND
 - DEPOSIT in the amount of \$300.** If the property sells, the deposit is refunded. If the property does not sell, the deposit is retained to pay the costs of advertising the sale. (NOTE: If this deposit amount is not sufficient to cover the cost of advertising the sale, an additional amount will be required before the sale can be advertised.)
2. Upon receipt of the sale request and all required information and/or attachments, the State Land Office will research its records to verify that the property is available for sale.
3. The State Land Office will conduct a site visit and appraise the property, then set a minimum bid price equaling the appraised value plus the costs of the sale. If the applicant approves the minimum price, a sale date is set, and the sale process continues.
4. Notice of State Land Sale (containing the date, time and place of the sale, and the minimum bid) is published in the official journal of the parish in which the property is located and the official state journal for four consecutive weeks beginning at least 30 days prior to the sale date. The applicant and the sheriff each receive a copy of the public notice.
5. Tax adjudicated properties are sold to the highest bidder for not less than the minimum bid set by the State Land Office on Wednesdays between the hours of 11:00 A.M. and 4:00 P.M. through an oral public auction conducted by the sheriff at the principal door of the parish courthouse. The sheriff collects the money from the highest bidder and prepares a Proces Verbal of Sale for the purchaser to file for record in the conveyance records of the parish.
6. The original tax debtor, his heirs, or assigns, or agent thereof, may redeem the property at any time prior, and up to, the time of the sale. If this occurs, the sale is cancelled and the deposit is refunded in full.
7. The purchaser may, upon request, obtain a patent from the State Land Office for a fee of \$50.00.

September 1, 2011

Division of Administration
Office of State Lands – Tax Adjudicated Property Section
P. O. Box 44124
Baton Rouge, LA 70804

I hereby request public sale of the following state tax adjudicated property:

Parish: _____

Tax Year: _____

Tax Debtor: _____

Property Desc. (i.e. Lot, Square, Subdivision, Ward, Section-Township-Range, etc.):

Adjudication Recorded on _____ in COB _____ Pg _____ Entry No. _____

Municipal Address of Property: _____

Enclosed please find the **required deposit of \$300**, a statement/redemption bill showing all taxes, etc. owed to the parish, and a map/plat showing the location of the property. **I understand that if this deposit amount is not sufficient to cover the cost of advertising, an additional amount will be required before the sale can be advertised. I also understand that this deposit will not be applied to the purchase price.** If the property fails to sell, this amount will be retained to pay the expenses of the sale. Any amount remaining after these expenses are paid will be refunded to me. Additionally, if I fail to be the highest bidder, or if the property is redeemed prior to the sale, this amount will be refunded in full to me.

Respectfully,

Name (Please Print): _____

Address: _____

Email: _____

Phone: _____

(Day) _____

(Evening) _____

(Other) _____

Please check the boxes that best describe the physical condition of the property.
STRUCTURE ON PROPERTY? Yes No
OCCUPIED? Yes No
OTHER
(describe)

CERTIFICATION BY PARISH TAX ASSESSOR

I, _____, Tax Assessor for the Parish of _____,
do hereby certify that the above described property

Does not currently appear on the assessment rolls of this parish

Is currently assessed as follows: Parcel or Property No. _____ Assessment No. _____

Name: _____

Address: _____

Date _____

Printed Name: _____

CERTIFICATION BY PARISH TAX COLLECTOR

I, _____, Sheriff and Tax Collector for the Parish of _____,
do hereby certify:

The records of this office reflect the status of the above described property as being adjudicated to the State of Louisiana, and the amount of all governmental liens and statutory impositions owed to the parish as of this date is \$ _____; OR

The records of this office reflect the status of the above described property as being adjudicated to the State of Louisiana, but we are unable to ascertain from these records the amount of all governmental liens and statutory impositions owed to the parish (NOTE: In this case, the parish's pro rata share of sale proceeds will be based solely on the amount of taxes that were due at the time of adjudication to the state, plus penalty and interest accruing from the year taxes were not paid until the date of sale by the state); OR

The records of this office DO NOT reflect the status of the above described property as being adjudicated to the State of Louisiana.

Date _____

Printed Name: _____

