

State Land Office
State of Louisiana
Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

DATE: October 28, 2022

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) 219-9537 or tripp.fairly@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 required 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** – as it appears on the tax deed of the adjudication record
(NOTE: If the description and/or tax debtor’s name on the adjudication instrument is incorrect/insufficient, an Amended Proces Verbal must be filed in the courthouse and a certified copy of same submitted with the request for sale.)
 - MAP OR SUBDIVISION PLAT showing the exact location of the property ;**
 - CERTIFICATION BY PARISH OFFICIALS** (Assessor and Sheriff)
 - 1) Verifying the current assessment status of the property,
 - 2) Verifying the status of the adjudication as reflected in the records of the parish tax collector, and
 - 3) Providing for the method of disbursement of sale proceeds, as selected/agreed upon by the tax collector.
 - DEPOSIT in the amount of \$300.** Once the property sells and the Proces Verbal has been filed in the parish clerk of courts office 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 costs of 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:
 - A. Conduct research and a site visit to determine whether or not the property is available for sale;
 - B. Appraise the property (if available for sale);
 - C. Set a minimum bid price equaling the appraised value plus the costs of the sale; and
 - D. Contact the applicant with the minimum bid price. If the applicant approves the minimum price, a sale date is scheduled with the approval of the Sheriff & the Applicant, and the sale process continues.

3. 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; The sheriff will also receive a sale package of all required forms (Proces Verbal of Sale, Statement of Proceeds of Sale, and Disbursement of Pro-Rata Shares worksheet).

4. Tax adjudicated properties are sold pursuant to R.S. 41:131 et seq to the highest bidder for no less than the appraised value/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.
5. The sheriff collects the money from the highest bidder (within 4 hours of the sale) and, as soon after the sale as possible, completes the sale documents (Proces Verbal of Sale, Statement of Proceeds of Sale) in triplicate, and forwards same to the State Land Office.
6. The State Land Office will sign the sale documents and forward same to the purchaser for recording in the parish.
7. The purchaser shall place the sale documents of record in the conveyance records of the parish, and return one (1) certified copy of the recorded document to the State Land Office, who shall forward a copy of same to both the Tax Collector and the Tax Assessor.
8. The deposit is returned to the applicant after **all** of the above steps are completed and **not** until then.
9. The purchaser may, upon request, obtain a patent from the State Land Office for a fee of \$50.00.

PLEASE NOTE: 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.

THE STATE DOES NOT WARRANT TITLE.

ALL MINERALS ARE RESERVED IN ACCORDANCE WITH ARTICLE IX

October 28, 2022

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 _____ **in COB** _____ **Pg** _____ **Entry No.** _____

Municipal Address/Physical Location 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.** 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. **I further understand that MINERAL RIGHTS ARE RETAINED BY THE STATE IN PERPETUITY, and that THE STATE DOES NOT WARRANT TITLE.**

Respectfully,

Name (Please Print): _____
 Address: _____

 Email: _____

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

Phone: (Day) _____ (Evening) _____ (Other) _____

CERTIFICATION BY PARISH TAX ASSESSOR

I, _____, Tax Assessor / Deputy Tax Assessor for the Parish of _____,
 do hereby certify that the above described property appears on the assessment rolls of this parish as follows:

Regular Roll Parcel or Property No. _____ Assessment No. _____
 Adjudicated Roll Name: _____
 Exempt Roll Address: _____

_____ Tax Assessor (or Designee):
 Date Printed Name/Title: _____

CERTIFICATION BY PARISH TAX COLLECTOR

I, _____, Tax Collector / Deputy Tax Collector for the Parish of _____,
 do hereby certify that:

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

Pursuant to R.S. 41:135, the parish will accept its pro rata share of the net sale proceeds based on the amount of all governmental liens and statutory impositions owed to the parish as of this date, said amount being \$_____.

The parish agrees to accept its pro rata share of the net sale proceeds based solely on the amount of taxes due the parish as shown on the adjudication record, plus penalty & interest accruing from the date taxes were due until the date of sale by the state.

The parish agrees to accept 50% of the net sale proceeds as its share.

_____ Signature of Tax Collector (Designee):
 Date Printed Name/Title: _____

Select One {