

September 1, 2006
OPINION NUMBER 06-0161

Mr. Scott M. Brame
Assistant District Attorney
Ninth Judicial District
Rapides Parish
P.O. Drawer 1472
Alexandria, Louisiana 71309

4 ASSESSORS
127 TAXATION – Reassessment
159 TAXATION – Sale of land from delinquent Taxes
La. R.S. 47:2331; 47:1955; La. Const. Art. VII, Sec. 21.

Discussion of the assessment of property
adjudicated to the parish for non-payment of taxes.

Dear Mr. Brame:

You requested an Attorney General's opinion regarding property which has been adjudicated to a parish for non-payment of ad valorem taxes. Your questions are as follows:

1. May property that has been adjudicated to the Parish for non-payment of ad valorem taxes be reassessed prior to the property being redeemed by the owner?
2. Do ad valorem taxes continue to accrue on property that has been adjudicated to the Parish or Municipality during the time that the property remains on the adjudicated roll of the political subdivision?

In response to your first question, we note that La. R.S. 47:2331, which governs the reassessment of property, provides:

On and after January 1, 1978, all assessments of real property shall be based on a reassessment of all such real property; and such real property shall be reappraised at least every four years thereafter and all assessments of personal property shall be based on a reassessment of all such personal property, and such personal property shall be reappraised every year thereafter.

While this statute requires that real property be reappraised at least every four years, it does not limit how often such property may be reappraised. This office is unaware of, and our research did not reveal, any provision of law which would prohibit the Parish from reassessing real property at any time. Therefore, it is our opinion that the Parish may reassess property prior to the property being redeemed by the owner.

Your second question pertains to taxes on property adjudicated to the Parish. When property is adjudicated to the Parish, title passes to the Parish subject to any applicable redemption rights. As public property, the adjudicated property is exempt from ad valorem taxation under La. Const. Art. VII, Sec. 21.

La. R.S. 47:1955¹, which governs the assessment of adjudicated property, provides in pertinent part:

After property has been adjudicated to the state, it shall be assessed, during the period allowed by existing law for its redemption, in the name of the person to whom it was assessed at the date of the sale. During the period allowed by existing law in which the owner of the property is permitted to redeem it, the tax collector shall not again sell the property under the continued assessment aforesaid while the property remains in a condition of forfeiture to the state, but the assessors of the several parishes of the state shall designate such property as adjudicated to the state, and list and assess it separately from all other property.

Accordingly, we are of the opinion that property adjudicated to the Parish or Municipality must be assessed, during the three year period of redemption allowed by law, in the name of the original owner (i.e., the person to whom it was assessed at the date of the sale). This property, however, must be listed and assessed separately from all other property and designated adjudicated to the Parish or Municipality. In accord are Attorney General Opinion Nos. 98-332 and 79-1494.

Following the three year period of redemption, adjudicated property should not be assessed for ad valorem taxes because such property is exempt under La. Const. Art. VII, Sec. 21.

Trusting this adequately responds to your request, we remain

Yours very truly,

CHARLES C. FOTI, JR.
ATTORNEY GENERAL

BY: _____
KENNETH L. ROCHE, III

¹ La. R.S. 47:1955 refers to property adjudicated to the state. However, property is adjudicated to the state pursuant to La. R.S. 47:2186. La. R.S. 47:2251 provides that the parish where the property is located is substituted for the state in all procedures for the collection of delinquent taxes, including R.S. 47:2186.

Assistant Attorney General

CCF, JR/KLR, III/jv

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Kenneth L. Roche, III
Assistant Attorney General