

April 19, 2011  
**OPINION 10-0303**

Ms. Margaret H. Kern  
Jones Fussell, L.L.P.  
P.O. Box 1810  
Covington, LA 70434-1810

115 TAXATION – Collection & Enforcement against person & property  
La. R.S. 47:2243

Under La. R.S. 47:2243, effective January 1, 2009, a person may no longer redeem only a portion of a tax parcel.

Dear Ms. Kern:

Your request for an Attorney General's Opinion on behalf of St. Tammany Parish Sheriff Rodney "Jack" Strain has been assigned to me for research and reply.

You indicated that the Sheriff received a request for redemption of a lot of ground that was part of an assessed parcel of land adjudicated at a tax sale in July, 1981 for unpaid 1980 taxes. The assessed parcel consisted of two acres. In November, 1980, the assessed parcel was apparently divided and sold in two separate sales of an acre lot each to separate buyers. Both buyers applied for homestead exemption on their respective lots in 1981, and from 1981 to the present each lot has been separately assessed and all taxes on each assessment have been satisfied either by exemption or payment. You ask whether one of the owners can redeem a portion of the tax-acre parcel that was adjudicated at a tax sale in July, 1981.

First, we note that, although the property was divided and sold in November of 1980, for purposes of 1980 taxes, previous and current law provides that "[a]ssessments shall be made on the basis of the condition of things existing on the first day of January of each year."<sup>1</sup> That is why the assessor assessed the property as a two-acre parcel in 1980.

Pertinently, effective January 1, 2009,<sup>2</sup> La. R.S. 47:2243 governs redemptions (including redemptions of adjudicated property) and provides the following:

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<sup>1</sup> La. R.S. 47:1952(A).

<sup>2</sup> Former La. R.S. 47:2224, which previously governed the redemption of adjudicated property, was repealed effective January 1, 2009. See Acts 2008, No. 819.

Redemptions shall be made through the tax collector of the appropriate political subdivision, or in the case of properties adjudicated to the state for tax years 1880 through 1973, redemptions shall be made through the register of the state land office. Payment shall include all statutory impositions accruing before the date of payment with five percent penalty and simple interest accruing at one percent per month, as well as all other sums required to be paid pursuant to this Subpart. The tax collector shall promptly remit the redemption payment to the tax sale purchaser; the Register shall promptly deposit the redemption payment in the state treasury.

Notably, comment (e) to that statute indicates that “[t]he former rule allowing a person to redeem only a portion of the tax parcel has been eliminated.”

Thus, it is the opinion of this office that, under La. R.S. 47:2243, effective January 1, 2009, a person may no longer redeem only a portion of a tax parcel.

We trust this adequately responds to your request. However, if our office can be of further assistance, please do not hesitate to contact us.

Yours very truly,

JAMES D. “BUDDY” CALDWELL  
Attorney General

By: \_\_\_\_\_

BENJAMIN A. HUXEN II  
Assistant Attorney General

JDC/BAH II

**Opinion 10-0303**  
**Syllabus**

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Date Received:

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Benjamin A. Huxen II  
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