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DEPARTMENT OF JUSTICE
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January 16, 2026
Opinion 25-0140

The Honorable Gerald A. Turlich, Jr.
Sheriff and Tax Collector
Plaquemines Parish
8022 Highway 23
Belle Chasse, LA 70037

129 TAXATION - Levy & Assessment (ad valorem taxes)

La. C.C. art. 9
La. R.S. 47:2122
La. R.S. 47:2241.1
La. R.S. 47:2127

The new tax lien collection method, as enacted by Act 774 of the 2024 Regular Session and Act 411 of the 2025 Regular Session, may be utilized by local tax collectors beginning January 1, 2026, to collect delinquent ad valorem taxes from taxable periods prior to 2026 that remain unpaid and outstanding as of that date.

Dear Sheriff Turlich,

You have requested an opinion concerning the effective date and applicability of revisions to the Louisiana Constitution and certain statutory provisions that govern the collection process for delinquent ad valorem taxes on immovable property. Your request has been assigned to me for research and reply.

Question: Does the new tax lien collection method enacted by Act 774 of the 2024 Regular Session and Act 411 of the 2025 Regular Session apply to delinquent ad valorem taxes from taxable periods prior to 2026 that remain delinquent/ outstanding on January 1, 2026?

Conclusion: Yes. Beginning January 1, 2026, tax lien collection procedures enacted by Act 774 of the 2024 Regular Session and Act 411 of the 2025 Regular Session apply to the collection of delinquent ad valorem taxes assessed during taxable periods prior to 2026, provided those taxes remain delinquent and outstanding as of January 1, 2026.

Background:

The procedures governing the collection of delinquent ad valorem taxes on property are set forth in Louisiana Constitution article VII, § 25 and Title 47 of the Louisiana Revised Statutes. In December 2024, voters approved an amendment to La. Const. art. VII, § 25, removing language requiring mandatory tax sales for the nonpayment of ad valorem taxes and replacing it with language requiring the Legislature to establish new collection procedures by law, effective January 1, 2026.

In conjunction with the constitutional amendment, the Legislature enacted Act 774 of the 2024 Regular Session and Act 411 of the 2025 Regular Session (collectively, the "Acts"), both of which also took effect on January 1, 2026. The Acts repealed the existing tax sale framework and replaced it with a lien-based collection system for delinquent ad valorem taxes.

Each Act includes language providing that the new legislation applies "to all taxable periods beginning on or after January 1, 2026." Because ad valorem taxes are assessed on a calendar-year basis and do not become delinquent until January 1 of the following year, a "taxable period" refers to the calendar year of assessment rather than the date of delinquency. Because the repeal of the tax sale system and the effective date of the new lien-based system occurred simultaneously, you therefore asked whether the new lien procedures apply only to delinquent taxes from the 2026 taxable period, which will not become delinquent until January 1, 2027, or whether they apply to delinquent taxes from earlier taxable periods that remained outstanding as of January 1, 2026.

Analysis:

The fundamental question in statutory interpretation is legislative intent. Pumphrey v. City of *New Orleans*, 2005-0979, pp. 10–11 (La. 4/4/06), 925 So.2d 1202, 1209. Because "[l]egislation is the solemn expression of legislative will," the rules of statutory construction are designed to ascertain and give effect to that intent. *Id.*

When the Acts are read as a whole, the Legislature's intent to transition from a tax sale system to a tax lien system effective January 1, 2026, is clear. However, when the applicability provision stating that the new procedures apply to "all taxable periods beginning on or after January 1, 2026" is read in isolation, it does not expressly address the treatment of delinquent ad valorem taxes assessed for prior taxable periods that remained unpaid as of that date. Interpreted literally and without reference to the remainder of the statutory framework, this language would result in a gap in which no statutory mechanism exists for the collection of outstanding delinquent ad valorem taxes from prior taxable periods, especially the 2025 taxable period which, by operation of law, became delinquent on January 1, 2026. Such a construction would frustrate the evident purpose of the Acts and undermine the Legislature's intent to provide a seamless transition to a lien-based collection system.

The Legislature's intent that the tax sale system ceased to operate as of January 1, 2026, is reflected throughout the Acts. For example, La. R.S. 47:2122, as amended by Acts 774 and 411, defines "tax sale" as the sale or adjudication of tax sale title to property prior to January 1, 2026; "acquiring person" as a person acquiring tax sale title at a tax sale conducted after January 1, 2009, but before January 1, 2026; and "redemptive period" as the period during which property may be redeemed under the law in effect prior to January 1, 2026. La. R.S. 47:2122 (eff. Jan. 1, 2026). Additionally, newly enacted La. R.S. 47:2241.1, entitled "Redemptions of tax sales held prior to January 1, 2026," provides that redemptions for tax sales are governed by the law in effect on December 31, 2025. These provisions demonstrate that the Legislature intended the tax sale system to be repealed as of January 1, 2026, and replaced at that time with a lien-based collection system.

To construe the Acts to prohibit use of the new lien-based procedures for delinquent ad valorem taxes that remained outstanding as of January 1, 2026, including taxes assessed during the 2025 taxable period would, *due to the repeal of the prior tax sale framework*, leave tax collectors without any statutory mechanism to collect those delinquent taxes. Such a construction would lead to an absurd result *and* would be inconsistent with the Legislature's intent to effect a seamless transition from the repealed tax sale system to the newly enacted lien-based system.[1]

Thus, the most appropriate statutory interpretation, one that harmonizes the applicability language with the remainder of the Acts and gives effect to all provisions, is that the new tax lien collection procedures apply, beginning January 1, 2026, to the collection of delinquent ad valorem taxes that remain outstanding as of that date, regardless of the taxable period in which those taxes were assessed. This interpretation ensures a continuous and orderly transition from the repealed tax sale system to the newly enacted lien-based system.

Accordingly, it is the opinion of this office that, beginning January 1, 2026, the tax lien collection procedures enacted by Act 774 of the 2024 Regular Session and Act 411 of the 2025 Regular Session apply to the collection of delinquent ad valorem taxes from taxable periods prior to 2026, that remain delinquent and outstanding as of January 1, 2026.

[1] When statutory provisions appear to conflict, they must be read together and harmonized so as to give effect to the statute as a whole. State v. Cazes, 262 La. 202, 215, 263 So.2d 8 (1972). The intent derived from the entire statutory scheme prevails over a literal reading of isolated language. Id.

We hope that this opinion has adequately addressed the legal issues you have raised. If our office can be of any further assistance, please do not hesitate to contact us.

Yours very truly,

LIZ MURRILL
ATTORNEY GENERAL

BY: ______________________
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