

# E&P Consulting Services, LLC

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February 20, 2026

Lincoln Parish Police Jury  
100 W Texas Avenue, #301  
Ruston, LA 71270

RE: Adjudicated Property Program 2026 Update

To Police Jurors/Assistant District Attorneys:

There are big changes with respect to the collection of tax liens in Louisiana starting this year. We have been actively monitoring and involved behind the scenes regarding portions of ACT 774 (2024) and ACT 411 (2025) that will directly affect political subdivisions. The new law allows political subdivisions to continue to sell adjudicated property through local ordinance. For this reason, the manner in which you are currently selling non-warranty deeds to currently existing adjudicated property can continue and we look forward to continuing to assist you with these sales.<sup>1</sup> That said, there will be no new adjudicated property created. The 2026 tax auction will result in tax lien certificates being auctioned and those that receive no bid will be left to the political subdivision. We are prepared to assist you with ways to appropriately deal with these No Bid Certificates.

Meanwhile, the new law also offers a new option for transferring currently adjudicated property:

**Conversion of the adjudicated property to a tax lien certificate and sale or donation to a third party.**

This new option is not necessarily the best route for ALL adjudicated property because it requires the recipient of the tax lien certificate to go through a foreclosure process set forth in the new law (La. RS 47:2266.1) in court. However, because this route should result in an insurable/marketable title, it may be a better option for some properties and some acquirers. Redevelopment Authorities, investors and individuals or entities interested in or needing title insurance sooner than later may want to use this new option.

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<sup>1</sup> Recent Attorney General opinion (25-0140) relates to the collection of future ad valorem taxes and does not address the sale of previously adjudicated property.

We have attached an Ordinance that re-establishes your adjudicated property program and also addresses this new option. Along with the new Ordinance, we have provided you with a new Memorandum of Understanding between us so that we can continue to assist with the transfer of these properties regardless of which option is selected. *Please reach out if you have questions or would like a word version of the Ordinance and MOU.*

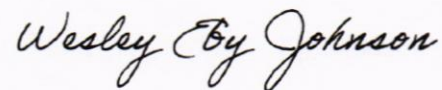
Additionally, we will be speaking at the Louisiana Tax Assessor's Conference and offer no cost training on ACT 774 (2024) and Act 411 (2025) to you, and we encourage you to reach out to schedule a training. Our only request is that you provide the space for the training and invite neighboring political subdivisions to attend. Additionally, we have provided low cost trainings to political subdivisions who do not use our services directly, and we will continue to offer that service.

Finally, we want to reiterate our thanks to you for using E & P Consulting Services, LLC as your adjudicated property sales consultant. We began the business in 2013 and assisted with the sales of a few adjudicated properties in North Louisiana that first year. Over ten years later, we now have the privilege of working directly with sixteen (17) parishes and four (4) cities. Additionally, we provide notice work for property purchasers/donees in other political subdivisions whose programs require the adjudicated property acquirer to conduct their own research and notice.

We know that the convention schedule for the 2026 Police Jury Association Convention is packed with activities, but if this is a good time for any jurors or staffers to visit with us regarding the adjudicated property program and/or the new laws, please reach out so that we can schedule a time to meet or just to say hello prior to the conference. As always, we recognize that each parish and city in the state is unique and we learn something new and different from our work with each of you. We appreciate your allowing us to assist you and look forward to more great years to come.

VB

Sincerely,

A handwritten signature in cursive script that reads "Wesley Eby Johnson".

Wesley Eby Johnson