

1 HB214  
2 196475-2  
3 By Representative Pringle (N & P)  
4 RFD: Mobile County Legislation  
5 First Read: 19-MAR-19

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9 A BILL  
10 TO BE ENTITLED  
11 AN ACT  
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13 Relating to Mobile County; to amend Act 2015-265 of  
14 the 2015 Regular Session, to clarify Legislative intent  
15 regarding the transfer of duties, responsibilities, and  
16 liabilities from the judge of probate to the revenue  
17 commissioner with regard to the sale of land sold for failure  
18 to pay taxes; and to provide retroactive effect.

19 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

20 Section 1. Section 2 of Act 2015-265 (2015 Regular  
21 Session) is amended to read as follows:

22 "Section 2. "(a) All duties, responsibilities, and  
23 liabilities regarding the sale of real property ~~sales~~ for  
24 failure to pay ad valorem taxes ~~and any subsequent redemption~~  
25 ~~heretofore~~ currently performed by the judge of probate shall  
26 be transferred to and shall be performed by the revenue  
27 commissioner. The revenue commissioner shall have the

1 administrative responsibility of conducting sales of real  
2 property for failure to pay ad valorem taxes, including the  
3 duty of publishing the list of delinquent taxpayers and  
4 providing notice for and conducting the sale and execution of  
5 tax deeds, as appropriate, following a sale of real property  
6 for failure to pay ad valorem taxes.

7 "(b) Notwithstanding subsection (a), the judge of  
8 probate shall retain exclusive subject matter jurisdiction  
9 over any proceeding involving a statutory redemption claim  
10 with regard to real property sold for taxes."

11 Section 2. The provisions of this act are severable.  
12 If any part of this act is declared invalid or  
13 unconstitutional, that declaration shall not affect the part  
14 which remains.

15 Section 3. (a) The purpose of this act is to clarify  
16 the intent of the Legislature in the enactment of Act 2015-265  
17 of the 2015 Regular Session, and for that purpose this act is  
18 remedial and curative.

19 (b) This act shall apply retroactively to August 1,  
20 2015, the effective date of Act 2015-265.

21 Section 4. This act shall be effective immediately  
22 upon its passage and approval by the Governor, or its  
23 otherwise becoming law.