

1 SB111
2 209371-1
3 By Senator Butler
4 RFD: Governmental Affairs
5 First Read: 02-FEB-21
6 PFD: 01/28/2021

SYNOPSIS: Under existing law, sales of land for taxes are required to occur in front of the door of the courthouse of the county.

This bill would allow the tax sales to occur on the premises of or within the courthouse or courthouse annex of the county.

This bill would make nonsubstantive, technical revisions to update the existing code language to current style.

This bill would also specify that it is remedial and curative and is retroactive to validate any prior sale of land for taxes conducted in accordance with the terms of this act.

A BILL
TO BE ENTITLED
AN ACT

Relating to the sale of land for taxes; to amend Section 40-10-15, Code of Alabama 1975, to authorize the sales

1 to occur on the premises of or within the courthouse or
2 courthouse annex of the county; to further provide for the
3 recording of the sales; to make nonsubstantive, technical
4 revisions to update the existing language to current style;
5 and to provide retroactive effect.

6 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

7 Section 1. Section 40-10-15, Code of Alabama 1975,
8 is amended to read as follows:

9 "§40-10-15.

10 "(a) ~~Such sales~~ Sales conducted pursuant to this
11 article shall be made in front of the door of on the premises
12 of or within the courthouse or courthouse annex of the county
13 at public ~~outcry~~ auction, to the highest bidder for cash,
14 between the hours of 10:00 A.M. and 4:00 P.M., and shall
15 continue from day to day until all the real estate embraced in
16 the decree has been sold.

17 "(b) The judge of probate, or his or her designee,
18 must shall attend such the sales and make a record thereof of
19 the sales. in a book to be kept by him in his office for that
20 purpose, in which he shall describe The judge of probate, or
21 his or her designee, shall include all of the following in the
22 record:

23 "(1) Descriptions of each parcel of real estate sold
24 and state to whom sold, the.

25 "(2) The price paid by the purchaser, the.

1 "(3) The date of sale and, if no sale was effected,
2 stating that fact, and the reason thereof,~~and also in~~
3 ~~separate columns the.~~

4 "(4) The amounts, in separate columns, as taken from
5 the book or docket in which the decrees are entered, of each
6 kind of tax penalties and of the fees and costs in each case,~~7~~
7 ~~and he must also.~~

8 "(c) The judge of probate shall enter in such the
9 docket, in each case, the land sold under the decree in that
10 case, the purchaser ~~thereof~~ and the amount ~~at~~ for which it was
11 sold."

12 Section 2. This act is remedial and curative and
13 shall be retroactive to validate any prior sale of land for
14 taxes conducted in accordance with this act.

15 Section 3. This act shall become effective on the
16 first day of the third month following its passage and
17 approval by the Governor, or its otherwise becoming law.