

1 HB278
2 127442-1
3 By Representatives McMillan, Davis and Shiver
4 RFD: County and Municipal Government
5 First Read: 22-MAR-11

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8 SYNOPSIS: Under existing law, it is the duty of the
9 tax collector or revenue commission to offer for
10 sale real estate at public sale to satisfy the
11 taxes, other costs, and expenses of the sale.

12 This bill would clarify which property is to
13 be sold and would include advertising costs as part
14 of the expenses of the sale.

15
16 A BILL
17 TO BE ENTITLED
18 AN ACT
19

20 To amend Section 40-10-16, Code of Alabama 1975,
21 relating to the sale of real estate for nonpayment of taxes;
22 to clarify which property is to be sold and to include the
23 cost of advertising as expenses of the sale.

24 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

25 Section 1. Section 40-10-16, Code of Alabama 1975,
26 is amended to read as follows:

27 "§40-10-16.

1 "It shall be the duty of the tax collector, in
2 making such sales, ~~if practicable,~~ to ~~so~~ offer ~~such~~ each
3 parcel of real estate for sale ~~that only such portion thereof~~
4 ~~may be sold as is necessary~~ individually to satisfy the decree
5 under which ~~it~~ each parcel is sold and the expenses of the
6 sale of each parcel, to include the cost of advertising for
7 each parcel, but no sale shall be made for a sum less than the
8 amount of such decree and expenses."

9 Section 2. This act shall become effective on the
10 first day of the third month following its passage and
11 approval by the Governor, or its otherwise becoming law.