

1 HB201
2 209371-2
3 By Representative Hill
4 RFD: County and Municipal Government
5 First Read: 02-FEB-21
6 PFD: 01/29/2021

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2 ENROLLED, An Act,

3 Relating to the sale of land for taxes; to amend
4 Section 40-10-15, Code of Alabama 1975, to authorize the sales
5 to occur on the premises of or within the courthouse or
6 courthouse annex of the county; to further provide for the
7 recording of the sales; to make nonsubstantive, technical
8 revisions to update the existing language to current style;
9 and to provide retroactive effect.

10 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

13 "§40-10-15.

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

21 "(b) The judge of probate, or his or her designee,
22 ~~must shall~~ attend ~~such the~~ sales and make a record ~~thereof of~~
23 the sales. ~~in a book to be kept by him in his office for that~~
24 ~~purpose, in which he shall describe~~ The judge of probate, or

1 his or her designee, shall include all of the following in the
 2 record:

3 "(1) Descriptions of each parcel of real estate sold
 4 and state to whom sold,~~the.~~

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

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

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

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

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

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

