

1 HB22  
2 207991-2  
3 By Representative Hill  
4 RFD: Judiciary  
5 First Read: 02-FEB-21  
6 PFD: 10/29/2020

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 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 of the  
2 county; to further provide for the recording of the sales; to  
3 make nonsubstantive, technical revisions to update the  
4 existing language to current style; and to provide retroactive  
5 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 of land for taxes shall be  
11 made in front of the door of on the premises of or within the  
12 courthouse of the county at public outcry, to the highest  
13 bidder for cash, between the hours of 10:00 A.M. and 4:00  
14 P.M., and shall continue from day to day until all the real  
15 estate embraced in the decree has been sold.

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

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

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

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

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

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

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

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