

1 HB207  
2 173145-1  
3 By Representative Ford  
4 RFD: Ways and Means General Fund  
5 First Read: 11-FEB-16

2  
3  
4  
5  
6  
7  
8 SYNOPSIS: Under existing law, ad valorem taxes levied  
9 on real property are delinquent after December 31  
10 each year.

11 This bill would extend the delinquency date  
12 for ad valorem taxes on real property to after  
13 February 28 beginning with the tax year for which  
14 the ad valorem taxes levied on real property shall  
15 become due and payable on October 1, 2017, and each  
16 tax year thereafter.

17 This bill would also extend the due date of  
18 the delinquency book for ad valorem taxes on real  
19 property to the probate judge from March 1 to May 1  
20 beginning with the tax year for which the ad  
21 valorem taxes levied on real property shall become  
22 due and payable on October 1, 2017, and each tax  
23 year thereafter.

24  
25 A BILL  
26 TO BE ENTITLED  
27 AN ACT

1  
2 To amend Sections 40-5-7, 40-5-14, 40-7-19, 40-7-22,  
3 and 40-10-3, Code of Alabama 1975, regarding the delinquency  
4 date of ad valorem taxes levied on real property, and to  
5 extend the delinquency date, and to extend the due date of the  
6 delinquency book to the probate judge.

7 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

8 Section 1. Sections 40-5-7, 40-5-14, 40-7-19,  
9 40-7-22, and 40-10-3 of the Code of Alabama 1975, are amended  
10 to read as follows:

11 "§40-5-7.

12 "After ~~January~~ March 1, the collector must make a  
13 personal demand in writing upon delinquent taxpayers, or their  
14 agents charged with the duty of paying their taxes, whenever  
15 they may be found, for the amount of their taxes and fees, and  
16 when unable to find them, to make a demand by certified or  
17 registered mail directed to his last known place of residence  
18 or business, return receipt demanded. It shall be the duty of  
19 such delinquents forthwith to pay the taxes and fees assessed  
20 and charged against them, but failure to comply with the  
21 requirements of this section shall not invalidate the title to  
22 any property sold for taxes.

23 "§40-5-14.

24 "After ~~January~~ March 1 of each year, the tax  
25 collector must proceed, without delay, to levy upon the  
26 personal property of delinquent taxpayers for the payment of  
27 their taxes and, after having first given 10 days' notice of

1 the time and place of sale, with a description of the property  
2 to be sold, by posting the same at three or more public places  
3 in the precinct of the residence of such delinquent, either at  
4 the time of assessment or of the levy, or, if he is a  
5 nonresident of the county, in the precinct in which the levy  
6 is made he must sell the same, or so much thereof as may be  
7 necessary to satisfy the taxes, fees, and expenses of sale,  
8 including the expenses of keeping the property and moving the  
9 same to the place of sale in front of the courthouse of the  
10 county, or at the voting place, or at the residence of such  
11 delinquent, or at any other place in the precinct in which  
12 such notice was posted, at public outcry to the highest bidder  
13 for cash, and the property so sold shall not be subject to  
14 redemption. For making such sale, the collector shall be  
15 allowed a fee of \$5, to be collected out of the property. Such  
16 taxpayer may, at any time before the sale, pay the taxes,  
17 interest, fees, and expenses, including the collector's fees  
18 for the sale, the same as if it had been made, and thereby  
19 discharge the levy.

20 "§40-7-19.

21 "After ~~December 31~~ February 28 in each year, the  
22 assessor shall in person or by deputy make a demand upon all  
23 taxpayers who have failed to make return to him for a list of  
24 their taxable property, and such demand may be made by written  
25 notice left with the taxpayer at his residence or place of  
26 business, or sent postpaid by certified or registered mail,  
27 with return receipt demanded, to the taxpayer's last known

1 place of residence, and it shall be the duty of such taxpayer  
2 to return such list to the assessor on or before the third  
3 Monday in ~~January~~ March following. For making this demand the  
4 tax assessor shall be entitled to a fee of \$5 to be paid by  
5 the taxpayer, which shall be added to the tax receipt and  
6 collected with the tax.

7 "§40-7-22.

8 "Having failed to procure on verbal or written  
9 demand from any delinquent his list of taxable property on or  
10 before the third Monday in ~~January~~ March, the assessor shall  
11 ascertain from inquiry or otherwise the property and other  
12 subjects of taxation upon which such person is liable to be  
13 taxed and shall list and make return thereof upon the proper  
14 blank and note upon such returns the failure of the owner  
15 after notice to make such return and the accrual of a penalty  
16 of 10 percent of the taxes to be assessed thereon.

17 "§40-10-3.

18 "Such book shall be prepared in a neat and orderly  
19 manner either in a fair and legible handwriting or  
20 typewritten, with sufficient space in each case to make the  
21 necessary entries, and in other particulars in a manner  
22 suitable for the purpose for which it is to be used; and, if  
23 it is not thus prepared, the judge of probate shall cause it  
24 to be so prepared at the expense of the collector, and the  
25 cost thereof shall be deducted from his compensation. Such  
26 books shall be delivered to the judge of probate on or before  
27 ~~March~~ May 1, but if from any cause there has been a failure to

1 deliver the same by that time, it may be delivered  
2 thereafter."

3 Section 2. This act shall become effective  
4 immediately following its passage and approval by the  
5 Governor, or it otherwise becoming law for the tax year for  
6 which the ad valorem taxes shall become due and payable on  
7 October 1, 2017, and each tax year thereafter.