

1 SB326
2 173187-1
3 By Senator Waggoner
4 RFD: County and Municipal Government
5 First Read: 03-MAR-16

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8 SYNOPSIS: Under existing law, tax sales must be made
9 in front of the door of the courthouse and the
10 judge of probate is required to perform specified
11 duties.

12 This bill would permit each judge of probate
13 to use contracted services, products, or electronic
14 means to sell property for unpaid taxes and perform
15 those duties.

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17 A BILL
18 TO BE ENTITLED
19 AN ACT

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21 To amend Section 40-10-15, Code of Alabama 1975,
22 relating to tax sales; to permit each judge of probate to use
23 contracted services, products, or electronic means to sell
24 property for unpaid taxes.

25 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

1 "§40-10-15.

2 "~~Such sales~~ (a) Except as otherwise provided in
3 subsection (b), sales of lands under this article shall be
4 made in front of the door of the courthouse of the county at
5 public outcry, to the highest bidder for cash, between the
6 hours of 10:00 A.M. and 4:00 P.M., and shall continue from day
7 to day until all the real estate embraced in the decree has
8 been sold. The judge of probate must attend such sales and
9 make a record thereof in a book to be kept by him or her in
10 his or her office for that purpose, in which he or she shall
11 describe each parcel of real estate sold and state to whom
12 sold, the price paid by the purchaser, the date of sale and,
13 if no sale was effected, stating that fact, and the reason
14 thereof, and also in separate columns the amounts, as taken
15 from the book or docket in which the decrees are entered, of
16 each kind of tax penalties and of the fees and costs in each
17 case, and he or she must also enter in such docket, in each
18 case, the land sold under the decree in that case, the
19 purchaser thereof and the amount at which it was sold.

20 "(b) The judge of probate may perform his or her
21 duties by use of contracted services or products or by
22 electronic means. The judge of probate may collect the cost of
23 contracted services and reasonable attorney's fees and court
24 costs in actions or proceedings to recover delinquent taxes,
25 interest, and costs."

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