

1 SB111  
2 209371-3  
3 By Senator Butler  
4 RFD: Governmental Affairs  
5 First Read: 02-FEB-21  
6 PFD: 01/28/2021

1 SB111

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4 ENROLLED, An Act,

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

12 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

15 "§40-10-15.

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

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

1 ~~purpose, in which he shall describe~~ The judge of probate, or  
2 his or her designee, shall include all of the following in the  
3 record:

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

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

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

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

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

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

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

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President and Presiding Officer of the Senate

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Speaker of the House of Representatives

SB111  
Senate 02-MAR-21  
I hereby certify that the within Act originated in and passed  
the Senate.

Patrick Harris,  
Secretary.

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House of Representatives  
Passed: 01-APR-21

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By: Senator Butler