

TAX SALES: THE LANDSCAPE IN 2020

M. Lee Johnsey, Jr.

Timeline for 2020 Taxes



January 1, 2020

2020 Taxes become lien on property

After December 31, 2020

Taxes become delinquent

2020

October 1, 2020

Taxes become due and payable

BIAMINERAN DIVISION. PARCEL-ID: 21-00-26-4-TAX NETTEE THE STREE OF ALABAMA 003-011 001 LDTS 25 & 25 BLOCK-1 DAK RIDGE ADDITION TO ENSURY PRIS PORTO. JEFFERSON COUNTY UNDER AND BY VIRTUE

SECT TWSP RANSE TAX AND COST \$177.81 A+ PROPERTY IN-OF A DECREE OF THE PROBATE COURT OF SAID COUNTY I WILL VESTMENTS LLC. ON THE MAY 19, 2015 MUN-CODE: 02 PROCEED TO SELL AT PARCEL-ID: 12-00-08-2 PUBLIC OUTCRY TO 009-011-000 THE HIGHEST MODER FD: 01 FOR CASH, AT THE JEFFERSON COUNTY LOT 11 BLK 8 ARROW HEAD 4TH SECT COURTHOUSE, BIR-MINSHAM DIVISION, THE TAX AND COST: \$1180.22 DESCRIBED PARCELS OF FIRE SERVICE FEE AND REAL ESTATE ASSESSED STORM WATER FEE TO THE FOLLOWING NCLUDED NAMED OWNERS FOR: AAND LLC THE PAYMENT OF TAXES MUN-CODE: 31 PARCEL-ID: 23-00-29-1 AND COSTS:

001-005 000 LOT 3 BLK 11 AVONDALE. ALL PROPERTIES WITH DELINQUENT TAXES WILL HAVE THEIR RESPECTIVE LIENS \$5053.97 SOLD TO THE HIGHES STORM WATER FEE BIODER AT THE ANNUAL INCLUDED: TAX SALE WHICH IS TO AARON MICHAELE PROCEED ON MAY 19 & HEATHER N 2016. THE BIDDER MAY BID IN EXCESS OF THE MUN-CODE: 01 PARICEL-ID: 16-00-29-0-TAX DUE TO SECURE THE LIEN, IF THERE IS AN EXCESS BID, INTER EST MUST BE PAID ON 000-019-000 COM NW COR OF SE 1/4 OF NE 1/4 SEC 29 TP 16 R 5W THIS 150 FT THE EXCESS AMOUNT IN TO POB THE 250 FT TH S 200 FT TH W 250 FT TH N 200 FT TO POB ADDITION TO THE TAXES DUE BEFORE A PARCE. CAN BE REDEEMED: SECT-29 TWSP 16S RANGE 5W

J.T. SMALLWOOD TAX COLLECTOR

SECT TWSP RANGE

STORM WATER FEE

ABEL CHARLES B

& ABEL MARTHA

PARCEL-ID: 25-00-21-1

LOT 3 EXCEPT NW 5 F

BLK 3-A LEEDS ALSO

LOTS 4 & 5 BEK 3-A

STORM WATER FEE

ABERNATHY JAMES

PARCEL ID: 13:00:33:3

LOT B2 TARRANT HTS

TAX AND COST: \$96.61

PARCEL-10: 25-00-12-1

LOT 25 VALLEY HOMES

ABM ACQUISITION

PARCEL ID: 25:00-19:2-

BEG AT INTER MY THE

& DEVELOPMENT

STORMAWATERIFEE

ABISSI NICOLE

MUN-CODE: 12.

007-008.000

TAX AND COST:

MUN-CODE: 15

003-001-000

STORM WATER FEE

\$1162.67

INCLUDED

TAX AND COST:

NCLUDED.

MUNICODE: 18

001-068 000

INCLUDED

INCLUDED

ALICE C.

004-008.000

LESDS:

MUN-GODE: 15

TAX AND COST, \$219.71

10TH AVENUE PART NERSHIP LLC MUN-CODE: 33 PARCEL ID: 23-00-19-4 068-007-660 LOTS 18 THRU 20 BLK 27 EAST BHAM TAX AND COST. \$120B.8B STORM WATER FEE NGLUDED≥ **10TH AVENUE** PARTNERSHIP LLC TAUN-CODE: 33 PARCEL ID: 23:00:19:4 PT LOT 10 BLK 22 EAST BHAM 177 LYING NE OF SOUTHERN FUR COME TAX AND COST \$110.00 STORM WATER FEE INCLUDED: 1ST CAPITAL IN-VESTMENT CROUP MUN-CODE 31 PARCEL-ID: 23-00-02-2-005-021-000 EOT 7 BLK 2 BEL AIR 1ST ADD TAX AND COST: \$817.30 STORM WATER FEE INS TORO 2251 HIGHLAND MUN CODE 30 PARCEL ID 28-00-06-2-

010:002.000

LOT 4 BLK 846 BHAM

LOT 2 SHERMAN OAKS TAX AND GOST. \$2047:15 STORM WATER FEE NCLUDED ADAMS MARTIN MUN-CODE: 34 PARCEL-ID: 22-00-18-4 001-009.002 LOT 2 FOREST SQUARE SHOPPING CENTER PB 181 PG 11 TAX AND COST: STORM WATER FEE NGLI)DEO ADAMS RAVONNA D CLEMENTS: MUN-CODE: 35 PARCEL D 13:00:36-1 005-025-000 LOT-25 BLK 5 MEADOW BROOK ESTS TAX AND COST \$1167.68 STORM WATER FEE INCLUDED:

STORM WATER FEE

PARIOEL-ID: 22-00-00-0

OT 6 BLK 9 COMPTON

TAX AND COST: \$547.34

AHA, LLC MUN-CODE: 32 PARCEL-ID: 28-09-08-2-

LOT 24 BLK 15 CENTRAL

AX AND COST: \$888.80

PARCEL D: 29 00-06-3 019-003-000

LOT 5 BLK 7 ENSLEY

STORM WATER FEE

AKINS CHARLES

EDWARD JACKSON

PARCEL D: 23-00-29-2-004-010.000

LOT 9 BLK 5 KING LAND

A IMPROVEMENT COS

AX AND COST: \$811.38

ADD TO AVONDAL

STORM WATER FEE INCLUDED

AKINS HEWITTE

MUN-CODE: 04 PARCEL ID: 21-00-09-1

LOT 7 BLK 2 W.E HARRIS

TAX AND COST:

STOOLS WATER FEC.

\$3339,50

006-005,000

POBNWCORLOTS

ESTS 1ST SECTOR

TAX AND COST:

DEWAYNE

002-009.000

INCLUDED

DERRICK

MUN-CODE: 35

LO GOS 16TH ADD TO

STORM WATER FEE

STORM WATER FEE

INCLUDED

AHA, LCC MUN-CODE: 32

025-012.000

RISING

INCLUDED

021-001.000

INCLUDED

AHA, ELC MUN-CODE: 33

ENSLEY TO 18 R 3 ADAMS REGINALD TAX AND COST: £1116.82 MUN-CODE: 33 PARCEL ID: 22-00-29-2-001-001-000 STORM WATER FEE INCLUDED. AHA, LLC MUN-CODE: 83 PARCEL-ID: 28-00-07-4-CT 1 BLK O FAST HULDS ADD TO PRATT 021-005 000 TAX AND COST, \$189.95 S 45 FT OF LOT 15 BLIC 2 STORM WATER FEE ENGLEWOOD INCLUDED. TAX: AND COST: \$821.87 STORM WATER FCE. ADAMS T N MUN-CODE: 02 NCLUDED: PARCEL ID: 04-00-25-0 AHA, LLC MUN-CODE: 34 SE 1/4 OF SE 1/4 OF NW PARCEL-ID: 29-00-18-2-1/4 SEC 25 TP 14:R 4W 008-013.000 ALSO BEGINE COR LOT 12 BLK 9 GARBER OF SW 1/4 SD SEC 25 TH S 1329 4 FT TH W 26 FT COOK & HULSEY 2ND ADD TO GREEN ACRES TH NW ALG RAV 600 FT THINE 220 FT TH TAX AND COST, \$830.51 STORM WATER FEE: NEV 82 FT TH NEV 94.3 FT TH NW 799.2 AKHTAR JAVED FT THIE 609 2 FT TO POB MUN CODE: 09 INCILOT I GREAT HOUSE PARCEL ID: 18400-19-1-SUB P8 200 002-027-001 PT OF LOT 41 NEW CASTLE #4 PB 34 PG 2 BEG SE COR THINELY TAX AND COST. 12608.69 STORM WATER FEE AND FT TH NW 148 FT TH SE OREST FEE-INCLUDED ADBULLAH MAS-170.7 FT TH SE 76.5 FT tafa & Shambulia TO POB SECT TWSP RANGE TAX AND COST: \$864.09 AMA ASSATA MUN-CODE: 32

PARCEL-ID: 29-00-09-1-

LOT 265 BLK 14 CLEVE

TAX AND COST: \$385.62

STORM WATER FEE

ADDISON EMILY

PARCEL ID: 29:00:17:4 006:013:000

LOT 15 BLK & DAKVALE TAX AND COST: \$84:32

STORM WATER FEE

ADDISON KELLY

PARCEL ID: 12-00-21-2-005-002-000

OT 2 SAM JONES JRS

MUN-CODE: 36

27-012-001

LAND 1/19

INICI DEFEN

NCLUDED

MUN-CODE: 02

LYNN

WARD

BEG 150S FT SE OF SE 015-002-000 INTER OF 37TH PL N & LOTS 27 & 28 CHEMICAL 9TH AVE N TH SW-144 TAX AND COST, 6859-52 OTORIM WATER FEE INCLUDED FT SE-50 FT NE-144 FT NW-50 TT TO POD DEING LOT 7 BLK 10 EAST BHAM & PT OF SE 1/4 ALLEN CHERRY OF SE 1/4 LANETTE AGENT FOR THE HEIRS TAX AND COST: \$906.47 STORM WATER FEE OF BETTY JEAN INCLINDED: BARRON ALBRIGHT DE-MUN-CODE: 02 PARCEL-ID: 13-00-28-1 wayne p MUN-CODE: 33 001-026.000 PARCEL-ID: 23-00-11-3 014-017,000 LOTS 7 THRU 13 BLK 60 PITTSBURG 2ND ADD LOT 5 BUK 126 EAST TAX AND COST: \$367.95 FIRE SERVICE FEE AND STORM WATER FEE TAX AND COST: \$688.02 STORM WATER FEE NCLUDED INCLUDED : ALDHABYANI ALLEN CONNIE MUTLAG JEAN MUNICODE: 37 MUNICODE: 02 PARCEL-IO: 23-00-11-4 PARCEL ID: 13-00-11-2-000-002-008 023-014-000 FD: 01 LOT 5 TIMBER FIDGE PB LCTS 7, 9 & 10 BLK 48 SOUTH HIGLOS OF EAST 184 PG 14 TAX AND COST: TAX AND COST: \$635.5 \$1493.19 FIRE SERVICE FEE AND STORM WATER FEE STORM WATER FEE NCLUDED INCLUDED ALDHABYANI MUT ALLEN DELEON LAQ A MUN-CODE 37 MUN-CODE: 10 PARCEL D: 07-00-34-1 PARCEL ID: 23-00-11-4 000-002-017 011-001.000 DE 117 DE WOOD LOTS 29-30 A 31 BLK 49 SO HOLDS OF CAST LANDS SECTOR 1 PB 223 PG 19 SEC 34 TP TAX AND COST: \$775.1 YAX AND COST: \$720.78 STORM WATER FCE. STORM WATER FEE NCLUDEO ALEXANDER CLAN-FORD AS AGT FOR HEIRS OF RUBY ALLEN EDDIE LEE & BEVERLY JEAN JONES MUN-CODE: 02 PARCEL-ID: 29-00-08-4-037-004-000 PARCEL ID: 08-00-13-1 000-003-000 LOT 4 BLK 3 GLEN BORISS 1ST ADD TAX AND COST: \$208.73 OT 4 SURROW GARDENS. STORM WATER FEE TAX AND CUST: \$359.15 INCLUDED. STORM WATER FLE ALLEN HANOREE & INCLUBED. vanessa G MUN-CODE: 34 PARCEL D.: 21-00-24-1 ALEXANDER DEN 102-020 002 MUNICODE: 09 PARCEL-ID: 14-00-36-1 009-008-000 LOT 3 FEDERAL HOMES SURVEY ... TAX AND COST. S 90 FT OF LOTS 5 THRU 8 BLK 19 GLENDALE 2ND ADD STORM WATER FEE TAX AND COST: \$597.86 STORM WATER FEE INCLUDED. ALLEN KATIE MAE INCHIDED. MUN-CODE: 3 PARCEL ID: 22-00-26-2-024-011-008 ALEXANDER DEN NIS J MUN-CODE: 09 PART OF LOTS 1 & 2 C PARCEL D: 14-00-36-1-COCHRAN SUR DESC AS 003-023.000 COMM AT NE INT 16 COM SW COR OF NE 1/4 OF NE 1/4 SEC 36 TP 16 5 R SWITH E 709 4 HICT NIB BTH STIN HENCE N 505 FT TO I O'B THENCE E 688 FT FT TO WIL OF HWY 31 THINLY 122 FT TO POB N 358 FT W 688 FT S 365 FT TO BEG TH CONT. NEV 245 FT TAX AND COST: \$471.91 STORM WATER FEE TH NIMEY 101 2 FT TH SWLY 239 7 FT TH ELY INCHIDED 123:3 FT TO POB EXC ALLEN LARRY MUN-CODE, 31 SECT TWSP RANGE PARGC1-ID: 23-00-22-1-

POB 240 FT SE OF E INTER 49TH ST AND TERRAGE R TH SE 60 F **6 ST MARKS VILLAGE** ALG R/W THINE 150 FT. THINW 00 FT THI 0W-150 STORM WATER FEE FT TO P O BISECT NCLUDED: 8 TWSP 185 RANGE 3W AMERICAN GEN SECT TWSP RANGE ERAL FINANCIAL TAX AND COST: \$597.23 SER STORM WATER FEE MUN-CODE: 30 NCCUDED ALLEY DEBRA & 001-045.000 BEG AT SE COR OF NE DOUGLAS MUNICODE: 01 PARCEL ID: 06-00-07-0 000:051.900 COM AT S W COR OF NO 1/4 OF S W 1/4 TH ELY ALONG S SECLINE 309 FT S THIN 254 FT S FOR PIO B THICONTIN SECT TWSP RANGE 204 1 FT TH W 257.6 FT THISLY ALG RO RAW INCCUDED. 204.3 FT THE 242.4 FT TO POB SEC 7 TP 15 R 4 W GRAVEL LLC SECT TWSP RANGE TAX AND COST, \$691.70 STORM WATER FEE NGLUDED 223 NO BHAM TAX AND COST \$2014.93 ALLIANCE REALTY CAPITAL LLC MUN-CODE: 96 STORM WATER FEE PARCEUID: 29-00-08-1-INCLUDED: 018-013,000 LOT 17 BLK 2 CAKWOOD PLACE IST ADD CORPORATION TAX AND COST: \$471.37 STORM WATER FEE INCLUDED TF: 30 ALLISON GLENN & LOT 3-A BLIC 88 MID ALLISON BYRON L MUN-CODE: 36 PARCEL-ID: 13-00-36-4 191 PG 28 002-001,000 OT D-5 ROEBUCK PARK STORM WATER LEE STS 1ST ADD RESUR & INCLUDED: SUB OF LOT D 73/35 AMERICAS ALLI-TAX AND COST: \$785,47 ANCE FUND ONE STORM WATER FEE MUN-CODE: 39 NGLUDEU ALLON DONNA CAPPS 009-006-000 MUN-CODE: 36 PARCEL-ID: 24-00-06-1-HILLS 008-014-000 TAX AND COST: LOT 6 BLK 1 POEBUCK \$1339,14 FOREST STORM WATER FEE TAX AND COST, \$466,94 INCLUDED STORM WATER FEE NOTTINED. ING ALLIANCE ALLON DONNA R FUND ONE LLC MUN-CODE: 82 PARCEL ID: 13-00-36-3 011-058.000 COM AT SECON OF SW 012-020.009 1/4 TH N 810 TT 8 TH W 165 FT \$ TO POB CONT W 243,5 FT TH N 45,8:FT TH W 100 FT TH INCLUDED. N 92.5 FT TH E 394,5 TO W R/W OF ROBISON OF THIS W ALONG H/W 146.5 FT TO 001-002.000 POB BEING PT LOT 9 CROWS 1ST ADD TO: HUFFMAN SECT TWOP RANGE TAX AND COST. \$1116.84 STORM WATER FEE NCLUDED WLY 280 1 FT THINLY 115 8 FT TO ALMANSOOB MASHAAL M MUN-CODE: 18 TAX AND COST: \$785.61

ANTHONY CURTIS RAY & THERESA D MUN-CODE: 90 PARCEL-ID: 22-00-14-4-048-010-001 LOT 12 BLK 165 NO MAM? TAX AND COST \$464.42 STORM WATER FEE NCLUDED ANTHONY DOUG-LAS TEARY & ROSE M IAUN-CODE: 39 PARCEL ID: 23-00-20-4-LOT 14 BLK 15 WOOD-LAWN BLTY CO 3RD ADD TO WOODLAWN TAX AND COST: \$173.27 STORM WATER FEE MICHUDED anthony Rose MAIKON MUN-CODE: 39 PARCEL-10: 23-00-20-1-008-004 000 LOT:16 BLK 6 WHALEYS ADDITION TO BHAM PB TAX AND COST: \$417:51 STORM WATER FEE NCLUDED. ANTONIO BAUGH MUN-CODE: 34 PARCEL-ID: 23-00-18-1-D13-006-000 LOT 25-BLK 2-HIGH CLIFF L9-CD ADD TO BOYLES TAX AND COET: \$698-10 STORM WATER FEE INCLUDED. APRISE HOMES REALTY MUN-CODE: 32: PARCEL-ID: 29-00-06-2-018-018-000 LOT 17 BLK 36 CENTRAL PARK LAND COMPANYS SECOND SURVEY. TAX AND COST: STORM WATER FEE INCLUDED APRISE HOMES REALTY LLC MUN-CODE: 36 PARCEL-ID: 22-00-33-3-004-019 000 LOT 20 BUX 1 RIDGE-WOOD PARK TAX AND COST: \$1033.94 STORM WATER FEE INCLUDED AR SEVEN LLC MUN-CODE: 32 PARCEL ID: 29-00-17-4 019-011.000 LOT 182 COLLEGE PARK TAX AND COST: \$169.14 STORM WATER FEE. INCLUDED AR SEVEN LLC MUN-CODE: 37 PARCEL ID: 22-00-28-1 010-005-000 LUT 13 BLK 3 IN THE SUDDUTH BUTY COS 5TH DO TO BHAM LESS RD ROW TAX AND COST, \$708.14 STORM WATER FEE INCLUDED ANDREW JUDITH AR SEVEN LLC

LOT 13 BLK 2 RESUBDI-QUELINE & VISION OF BLKS 1 THRU MUNACODE, 31 PARCEL-ID: 29-00-08-3-TAX AND COST \$446,56 LOT 15 BUK 5 ARDSLEY TAX AND COST: \$507.80 STORM WATER FEE INCHARGO ANDERSON JAMIE REEVES PARCEL-ID: 22-00-20-1 MUN-CODE: 39 PARCEL ID: 29-00-10-1-005-002-000 1/4 TH N 157.5 FT TH W 105 FT TH S 62.5 POB NE INTER 6TH AVE SW & MARTIN LUTHER FT THIS 105 FT TO POR SEC 20 TP 17 R3W SEC KING JRIDR THE ALG OTH AVE SW 45 FT THIN 140 FT THIW 70 FT THIS 20 TWSP 17S RANGE 109 FT TH SE 48 FT TO POB SECT TWSP RANGE TAX AND COST: \$272.88 STORM WATER FEE TAX AND COST: \$1395.02 AMERICAN SAND & STORM WATER FEE NCLUDED MUN-CODE; 36 HARCELID: 22-00-14-4 ANDERSON JANET 028-001-000 1015 1 & 2 & 3 & 4 BLK MUN-CODE: 31 PARCEL-ID: 23-00-32-1 020-009-000 OF 7 BLK 19 BHAM RLTY CO.1ST ADD TO FOREST PARK TAX AND COST: AMERICAN TRUST \$2554,25 STORM WATER FEE MUN-CODE; 80 PARCEL ID: 22-00-36-2-033-002-000 NCLUDED: ANDERSON MARY E & ANDERSON MARY B MUN-CODE: 01 PARCEL 10: 07-00-01-3 ALABAMA RESURVEY OF LOT 3 BLK 68 BHAM PB 000-050-700 BEG SE COP OF NW 174 AX-AND COST, \$756.04 OF SW 1/4 SEC 4 TP 155 H. 8W THIN 150 FT TH SWLY 203 FT TH SLY 51 FT NF E 170 FT TO POB SECT TWSP HANGE TAX: AND COST: \$195.60 PARCEL-ID: 29-00-17-4 STORM WATER FEE NCLIDED: LOT 9 BLK 7 WEST END. ANDERSON PA-TRICE MUNICODE 33 PARCEL-ID: 30-00-01-1-012-008-001 LOT 10 BLK A ENSLEY DEV CO PB 5 PG 31 TAX AND COST: \$795.49 AMERICAS HOUS-STORM WATER FEE MUN-CODE: 34 PARCEL-ID: 23-00-18-1 ANDERSON RI-CARDO LOT 10 BLK 9 HIGH CLI MUN-CODE 36 PARCELID: 22-00-14-1-014-010:000 LD CO ADD TO BOYLES TAX AND COST: 5743.06 STORM WATER FEE W 47-1/2 FT LOTS 14-15 BLK 42 PARICPLACE TAX AMERSON JOYCE MUN CODE: 02 PARCEL ID: 21-03-02-4 F-G SEC 14 TP TAX AND COST \$761.90 STORM WATER FEE PT OF LOTS 6 & 7 WEST INCLUDED WOOD ESTS 27/92 DESC AS FOLS COM NW COR DF LOT 7 TH'S 127 3 FT ANDERTON MAR-CUS ARLON MUN CODE: 02 TH ELY 30 FT TO POB TO CONTIELY 231.4 PARCELID 15-00-22-2-000-005.000 LOT 2 LAMONT SURVEY: TAX AND COST \$676.31 STORM WATER FEE FI TH SLY 115 5 FT TH NCLUDED.

CERTIFICATE OF LAND SOLD FOR TAKES

THE STATE OF ALABAMA RTOWAH COUNTY

OFFICE OF REVENUE COMMISSIONER

I. JUDY PITTS , REVENUE COMMISSIONER of said County, hereby certify that the following real estate lying in said County, to-wit:

Parcel# 08-04-18-0-000-001,007 S18T115R 4E PPIN 82641 Bk2007 Pg 374

H/S BASE YEAR LT 150 X 201.13 X 197.97 X 210.97 LYING IN NE1/4 NE1/4 18-11-4 D-2002-1754.D-2003-1585 T/S-2003-431 RED 11-10-04

was assessed by the REVENUE COMMISSIONER of said County to

for the State and County taxes for the year 2007, that the said taxes Became delinquent, and an application, of which due notice was given, was regularly made to the Probate Court of said County for a decree for the sale of said land for the payment of the taxes and charges due thereon, that a decree was rendered by said Probate Court on the 20 day of March 2006, for the sale of said land, as prescribed by law, and after having given notice of sale by posting same at the Court House door of said County and in the precinct where said land lies, at least three weeks before the day of sale, and also by advertisement for three successive weeks in GADSDEN TIMES a newspaper published in said County, at least thirty days before the day of the sale, in pursuance of said decree and notice of sale and said land was, on the 1 day of May 2008, offered for sale at public auction at the Court House of said County, between the hours of 10am and 4pm of said day, and at said sale became the purchaser of the following described portion of said lands:

H/S BASE YEAR LT 150 X 201.13 X 197.97 X 210.97 LYING IN NE1/4 NE1/4 18-11-4 D-2002-1764.D-2003-1585 T/S-2003-431 RED 11-10-04

for the amount of such taxes, costs and fees, aggregating the sum of 12500.00 Dollars, made up of the following items, to-wit:

Not State Tax	110.11	Class 1 Value		Exempt	State Tax
Net County Tax	245.63	Class Z Value	15,940		
Net City Tax		Class 3 Value		Exampt	County Tax
Net School Tax	254.10	Total	16,940		
Fees	20.50			Exempt	City Tax
Interest	30.47	State Millage	6.5000		
Advertising	14.42	County Millage	11.5000	Exempt	School Tax
Timber		City Millage			
Other		School Millage	15.0000	Exempt	Code
Excess	11824.77				
Total	12500.00	COUNTY			

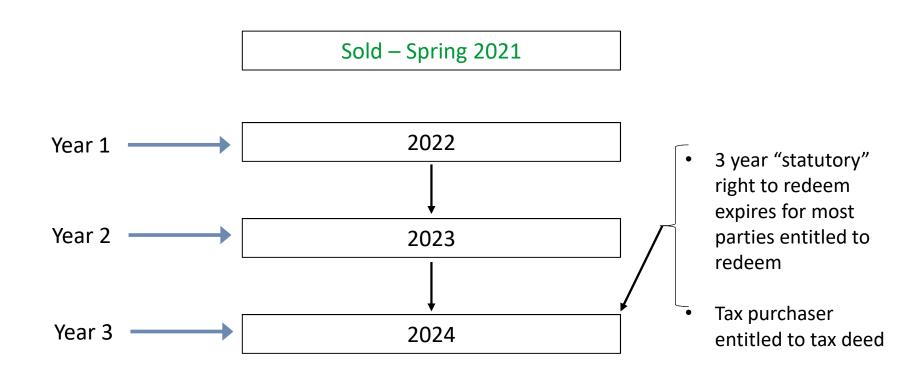
All of which is certified and given under my hand and seal, this the 12 day of May 2008



TAX SALES V. TAX LIENS

Tax Sales - Timeline for 2020 Taxes (Years 1-3)





The State of Alabama Browall county

KNOW ALL MEN BY THESE PRESENTS THAT WHERBAS, on the	27th day of PERRILARY , 2008
coree was tendered by the REVENUE COMMISSIONER of said Cour	ity for the sale of the land amunus
ectiond and conveyed for the State and County taxes then one from	or of said lead for the costs and expenses,
aroof and thereubder.	
ND WHEREAS, thereafter, to-wit, on the late day of, the were duly and regularly sold by the REVENUE COMMISSIONER of sale	HAT , 2008 , said 4 county for inxes, cools and expenses
d at said sale came the participant of said lands at aid for the sum of said taxes, costs and expen VENUE COMMISSIONEE, and received from said collector a cartificate of sai	see, and forthwith paid said sum to said d purchase.
AND WHEREAS, the time for the redamption of said lands by said owner or other and and said certificate of perchase has been returned to the Revenue Commis-	er person having an interest thereis has minuter of said County.
NOW, THEREFORE, I Linds Barrett-Vaughan, as Revenue Commissioner of titus of the provisions of Section 276, Title 31, 1940 Code of Alabarra, and Act 2: hove set out, and in further consideration of the sum of five dollars to me in head old, and by	C.III and to constoersting of the beginner
ness presents do grant, bargain sell and convey unto	
	who is the present owner and holder of
old certificate of purchase all the right, title and interest of the suic REVIOUS — numer as aforesaid of said land, and all the right, title, interest and of said taxes, or under said decree in and in the following	claim of the Sists and County on account
described lands hereinafter referred to to-wit: PPINE 4179	T/S: 2007-168
ARCEL 31-04-06-23-0-000-003,000	
EGAL- 12.4 AG(G) LYTING IN NO 1/4 SE 1/4	State of Alabama, Etowah County I certify this increment was lifed and fees collected on:
	2011 October -24 9:575H
VALUE 215162	Instrument Author 3357015 Pages 1
)	DEED TAX 215.50 SECTIONING 3.60
SEC_23_TWP <u>108_R_5R.</u> lying an being nitunised in said County and Stale, to have and to hold the name, the sa	HEATER S. OF CAME FEE 5-60 HEATER HE 1.00 PROBATE J 1.00 Total Fees 231.50 John Lowing, Ludge of Combine
	on tries, these and measure many manage
the sof his hoirs and assigns forever, but no right, title or interest of any revisioner or boreby.	
IN TESTIMONY WHEREOF, I have because on my hand and seal, this the 29 day of	
A.	v a
	REVENUE COMMISSIONER
THE STATE OF ALABAMA, ETOWAH COUNTY.	
	BUC
I, ANITA GEEGORY , A NOTARY PU	
in and for said County, in said State, hereby certify that LINDA BARU whose name as Ravenue Commissioner is signed to the foregoing conveyance as me, on his day, that, being informed of the contents of this conveyance, she, in streetlied the same voluntarily, on the day the same bears date.	RETT-VAUGHAN nd who is known to me, acknowledged beinge her capacity as such Revenue Commissioner.
Given under my hand, this the 29th day of APRIL 2011	Die France
-	NY COMMANDON FOR WAY LAW A 2016



• § 40-10-82. Statute of limitations.

• No action for the recovery of real estate sold for the payment of taxes shall lie unless the same is brought within three years from the date when the purchaser became entitled to demand a deed therefor

• There shall be no time limit for recovery of real estate by an owner of land who has retained possession. . . .

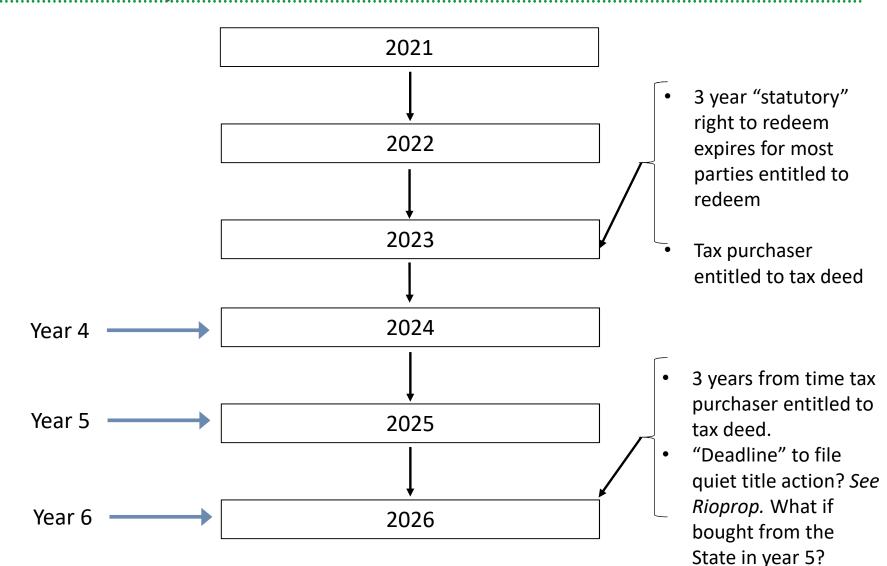
Tax Sales – Rioprop v. Compass Bank



- In this case, Rioprop purchased the property at a tax sale on May 27, 2008. Three years later, on May 27, 2011, Rioprop was entitled to obtain a tax deed for the property. Three years after that date, May 27, 2014, Rioprop was entitled to seek to quiet title to the property if it had been in adverse possession of the property for three years or if it had filed an ejectment action within those three years. However, Rioprop did not file its ejectment action until February 4, 2016, nearly two years after the limitations period for such an action had expired.
- Because Rioprop failed to exercise its right to obtain possession of the property during three years after May 27, 2011 (the date Rioprop was entitled to demand the tax deed for the property), and took no action to actually possess the property or to file an ejectment action, title to the property reverted to, or was "re-vested" in Striplin.

Tax Sales - Timeline for 2020 Taxes (Years 4-6)







WHEN WHO

can the property be redeemed?

can redeem it?

HOW MUCH

must be

paid?

"Statutory Redemption" Means Redeeming Through the Probate Court And Receiving a "Certificate of Redemption" from the Probate Court

§ 40-10-127. Certificate of redemption.

• "Upon the payment of the amount required by law for the redemption of the lands sold for taxes by a person entitled to redeem, the judge of probate, or official who performs the same function, shall issue that person a certificate of redemption"

Ross v. Rosen-Rager (Ala. 2010).

 A certificate of redemption issued by the Probate Court is accorded the same validity and presumptions which are accorded to judgments and orders of courts of general jurisdiction.

CERTIFICATE OF REDEMPTION 1975 Code, Title 40-10-127

-44 - 56 STATE OF ALA	ABAMA LIMESTONE COUNTY
Office of the Tax Collector/Revenue Commissioner,Sales D	Limestone County.
sold, in substantial conformity with all the requisitions of	• •
	Tax Collector/Revenue Commissioner of said County, to
	for the taxes, interests, penaltics and costs, then due and
remaining unpaid on said property; and waereas,	has made
application to redeen said land.	
NOW, THEREFORE, I Stan	- · · · · · · · · · · · · · · · · · · ·
of the said County of	
	has deposited with me,
	oven Thousand and 62/100 Dollars,
	A STATE OF THE STA
· · · ALDEN LAKE PHASE 2 BLK 1 LOT 17	*
	1
situated in Limestone Co	ounty, Alabama.
Assessed to	WITNESS. Stan McDonald
	Probate Judge of said County,
Amount of Purchase Money S 23,000.00	
Interest \$ 2.952.30	this 18th day of May , 2012 .
Subsequent Taxes	1
Interest	Stan Mª Wonald
Cost of Certificate of	Probate Judge
Redemption	Countersigned by:
	County Treasures



§ 40-10-120: [WHEN]

(a) "Real estate which hereafter may be sold for taxes and purchased by the state may be redeemed at any time before the title passes out of the state[,]" or

"[I]f purchased by any other purchaser, may be redeemed at any time within three years from the date of the sale "



§ 40-10-120: [WHO]

"[The real estate may be redeemed by] by the owner, his or her heirs, or personal representatives, or by any mortgagee or purchaser of such lands, or any part thereof, or by any person having an interest therein, or in any part thereof, legal or equitable, in severalty or as tenant in common, including a judgment creditor or other creditor having a lien thereon, or on any part thereof; and an infant or insane person entitled to redeem at any time before the expiration of three years from the sale may redeem at any time within one year after the removal of the disability;"



§ 40-10-120: [But Lienholders have Additional Time, <u>IF</u> their lien was "duly recorded at the time of the tax sale":]

If the mortgage or other instrument creating a lien under which a party seeks to redeem is duly recorded at the time of the tax sale, the party shall, in addition to the time herein specified, have the right to redeem the real estate sold, or any portion thereof covered by his or her mortgage or lien, at any time within one year from the date of written notice from the purchaser of his or her purchase of the lands at tax sale served upon such party, and notice served upon either the original mortgagees or lienholders or their transferee of record, or their heirs, personal representatives, or assigns shall be sufficient notice.



§ 40-10-122: [What amount must be paid?]

(a)(1) In order to obtain the redemption of land from tax sales where the same has been sold to one other than the state, the party desiring to make such redemption shall deposit with the judge of probate of the county in which the land is situated the amount of money for which the lands were sold:

- The amount of money for which the lands were sold, with interest at the rate of 8% from the date of the sale [NOTE DIFFERENCE IN LANGUAGE FROM § 40-10-83]
- Plus interest at the rate of 8% on the portion of any "excess bid" that is less than or equal to 15% of the market value of the property
- Plus all taxes that have been paid by the purchaser, with interest at the rate of 8%
- Plus any other taxes assessed on the property that are due but have not been paid
- Plus fifty cents to the judge of probate for his or her services
- Mesne profits? See Prescott v. Milne



NEW

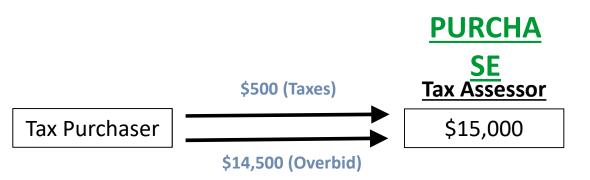
§ 40-10-122: [Timing of Payment]

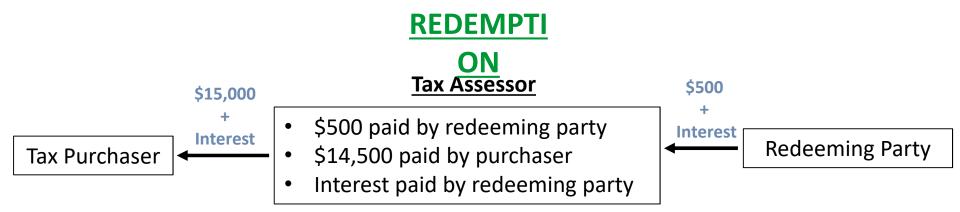
(a)(2) The reimbursement to the purchaser from the proposed redemptioner for allowable improvements and insurance premiums as provided in subsections (b) through (e) is not required for the proposed redemptioner to take possession of the property; provided however, that the proposed redemptioner shall reimburse the purchaser for such costs prior to January 1 of the subsequent tax year in order to complete the redemption process as provided in this subsection. Failure of the proposed redemptioner to reimburse the purchaser for such costs prior to January 1 of the subsequent tax year shall forfeit the right of the proposed redemptioner in the property.

- Does this require a subsequent ejectment action and order regarding redemption rights if the proposed redemptioner fails to vacate the property?
- Does interest continue to accrue on the unpaid amounts?

Overbids







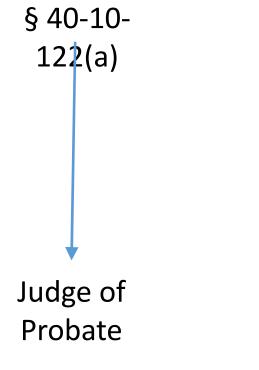


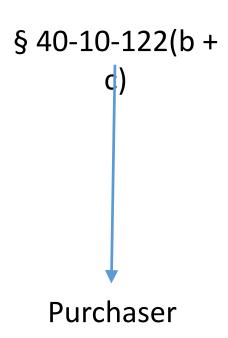
§ 40-10-122. [In addition to the amounts under 40-10-122(a)]:

- **(b)** If the property is "located within an **urban renewal or urban redevelopment project area** designated pursuant to Chapters 2 or 3 of Title 24," the proposed redemptioner <u>must pay to the purchaser</u>:
 - 1) All insurance premiums paid or owed by the purchaser for casualty loss coverage on insurable structures, with interest at the rate of 12%; and
 - 2) The <u>value of all **PERMANENT** improvements</u> made on the property determined in accordance with this section, with interest at the rate of 12%.
- (c) If the property is contains a **residential structure at the time of the sale**, regardless of its location, the proposed redemptioner <u>must pay to the purchaser</u>:
 - 1) All insurance premiums paid or owed by the purchaser for casualty loss coverage on insurable structures, with interest at the rate of 12%; and
 - 2) The value of all **PRESERVATION** improvements made on the



Who Do You Pay?





REDEMPTION AFFIDAVIT

Address:	Phone Number:	
2. Tax Sale Purchaser (or Transferee): Name:		
	the entity and the name and capacity of the person representing the entity	
Address:	Phone Number:	
3. Property Information: Parcel#:	Date of Tax Sale:	
Physical Address:		
	nd	
(insert name of proposed redemptioner) hereby represent and affirm that all sums due pu	(insert name of tax sale purchaser or transferee) ursuant to Code of Alabama, §40-10-122(b) and (c)	
	emption may be issued pursuant to Code of Alabama,	
§40-10-127 (1975) upon payment of those sums requ		
Signature of Redemptioner:	Signature of Tax Sale Purchaser or Transferee:	
•	•	
Date:	Date:	
STATE OF ALABAMA	STATE OF ALABAMA	
STATE OF ALADAMA		
	COUNTY OF	
COUNTY OF	COUNTY OF	
COUNTY OF I, the undersigned, a Notary Public in and for said County and State, do hereby certify that	COUNTY OF I, the undersigned, a Notary Public in and for said County and State, do hereby certify that	
COUNTY OF I, the undersigned, a Notary Public in and for said County and State, do hereby certify that	COUNTY OF I, the undersigned, a Notary Public in and for said County and State, do hereby certify that	
I, the undersigned, a Notary Public in and for said County and State, do hereby certify that , whose name, as an individual or as the of, is signed to the	I, the undersigned, a Notary Public in and for said County and State, do hereby certify that, whose name, as an individual or as the of, is signed to the	
I, the undersigned, a Notary Public in and for said County and State, do hereby certify that whose name, as an individual or as the of, is signed to the foregoing instrument, and who is known to me,	I, the undersigned, a Notary Public in and for said County and State, do hereby certify that, whose name, as an individual or as the of, is signed to the foregoing instrument, and who is known to me	
I, the undersigned, a Notary Public in and for said County and State, do hereby certify that, whose name, as an individual or as the of, is signed to the foregoing instrument, and who is known to me, acknowledged before me on this day that, being informed of the contents of the said instrument,	I, the undersigned, a Notary Public in and for said County and State, do hereby certify that, whose name, as an individual or as the, is signed to the foregoing instrument, and who is known to me acknowledged before me on this day that, being informed of the contents of the said instrument	
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§ 40-10-127. Certificate of redemption.

"Upon the payment of the amount required by law for the redemption of the lands sold for taxes by a person entitled to redeem, the judge of probate, or official who performs the same function, shall issue that person a certificate of redemption"

Ross v. Rosen-Rager (Ala. 2010).

A certificate of redemption issued by the Probate Court is accorded the same validity and presumptions which are accorded to judgments and orders of courts of general jurisdiction.

Wells Fargo v. Wall to Wall (Ala. Civ. App. 2015)

You can't wait too long to challenge the certificate of redemption.



"Permanent Improvements" vs. "Preservation Improvements"

§ 40-10-122(d):

As used herein, "permanent improvements" shall include, but not be limited to, all repairs, improvements, and equipment attached to the property as fixtures.

As used herein, "preservation improvements" shall mean improvements made to preserve the property by properly keeping it in repair for its proper and reasonable use, having due regard for the kind and character of the property at the time of sale.



§ 40-10-122(d): ["The Referee Umpire Process"]

The proposed redemptioner shall make written demand upon the purchaser of a statement of the value of all permanent or preservation improvements as applicable made on the property since the tax sale.

In response to written demand made pursuant to this subsection, within 10 days from the receipt of such demand, the purchaser shall furnish the proposed redemptioner with the amount claimed as the value of such permanent or preservation improvements as applicable; and

<u>Within 10 days</u> after receipt of such response, the proposed redemptioner either shall accept the value so stated by the purchaser or, disagreeing therewith, shall appoint a referee to ascertain the value of such permanent or preservation improvements as applicable. The proposed redemptioner shall in writing (i) notify the purchaser of his or her disagreement as to the value; and (ii) inform the purchaser of the name of the referee appointed by him or her.

<u>Within 10 days</u> after the receipt of such notice, the purchaser shall appoint a referee to ascertain the value of the permanent or preservation improvements as applicable and advise the proposed redemptioner of the name of the appointee.

<u>Within 10 days</u> after the purchaser has appointed his or her referee, the two referees shall meet and confer upon the award to be made by them. If they cannot agree, the



§ 40-10-122(e): ["The Forfeiture"]

If the proposed redemptioner fails or refuses to nominate a referee . . . he or she must pay the value put upon the improvements by the purchaser.

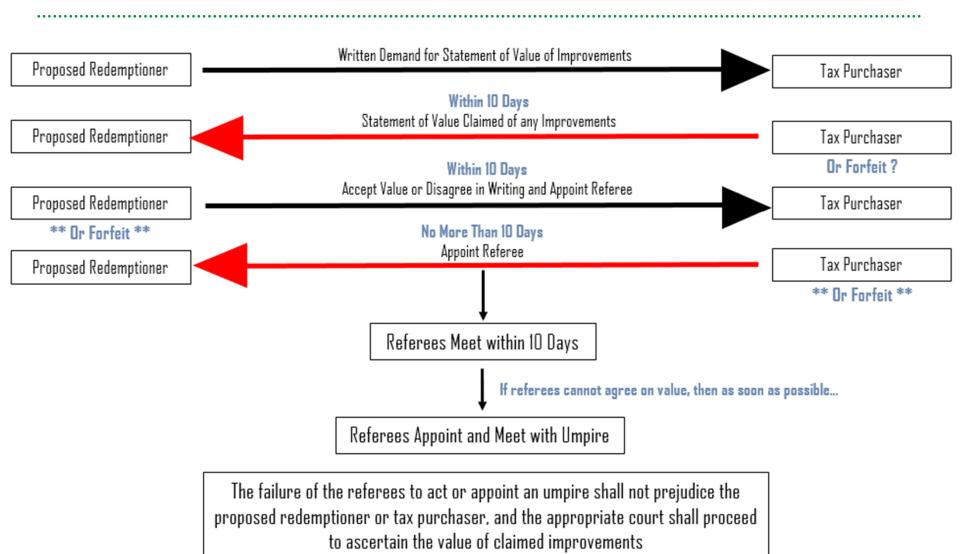
If the purchaser refuses or fails to appoint a referee . . . the purchaser shall forfeit his or her claim to compensation for such improvements.

The failure of the referees or either of them to act or to appoint an umpire shall not impair or forfeit the right of either the proposed redemptioner or the purchaser . . .

[A]nd in the event of failure without fault of the parties to affect an award, the appropriate court shall proceed to ascertain the true value of such permanent or preservation improvements as

Referee - Umpire Process (§ 40-10-122)





Tax Liens



• Ala. Code § § 180-200

	Tax Sale	Tax Lien
Possession	Yes (40-10-74)	No
Tax Deed	After 3 years (40-10-29)	After foreclosure of lien
		(Years 3-10) (40-10-197(f))
Interest Rate	12%/8% (40-10-83; 122)	Negotiated (40-10-187)
Lien Expires	3 years after entitled to tax	Year 10 (40-10-197)
	deed (Rioprop)	
Overbid	Yes (40-10-28)	No
Preservation Improvement	Yes (40-10-83; 122)	No
and Insurance		
Notice prior to Civil Action	Depends on if statutory	Yes (40-10-182)
	(YES) or judicial	
	(ARGUABLY NO)	
	redemption; 40-10-122 and	
	83)	
Right to Garnish	No	Yes (40-10-198)
Easements Survive	Unclear	Yes (40-10-197(e))
Wrongly assessed	Unclear	Does not matter (40-10-185)
Method of Perfection	Unclear	Like a general intangible
		under Article 9 (40-10-187)
Online Auctions	No – must be at courthouse	Yes – public auction (40-10-
	(40-10-15)	184)