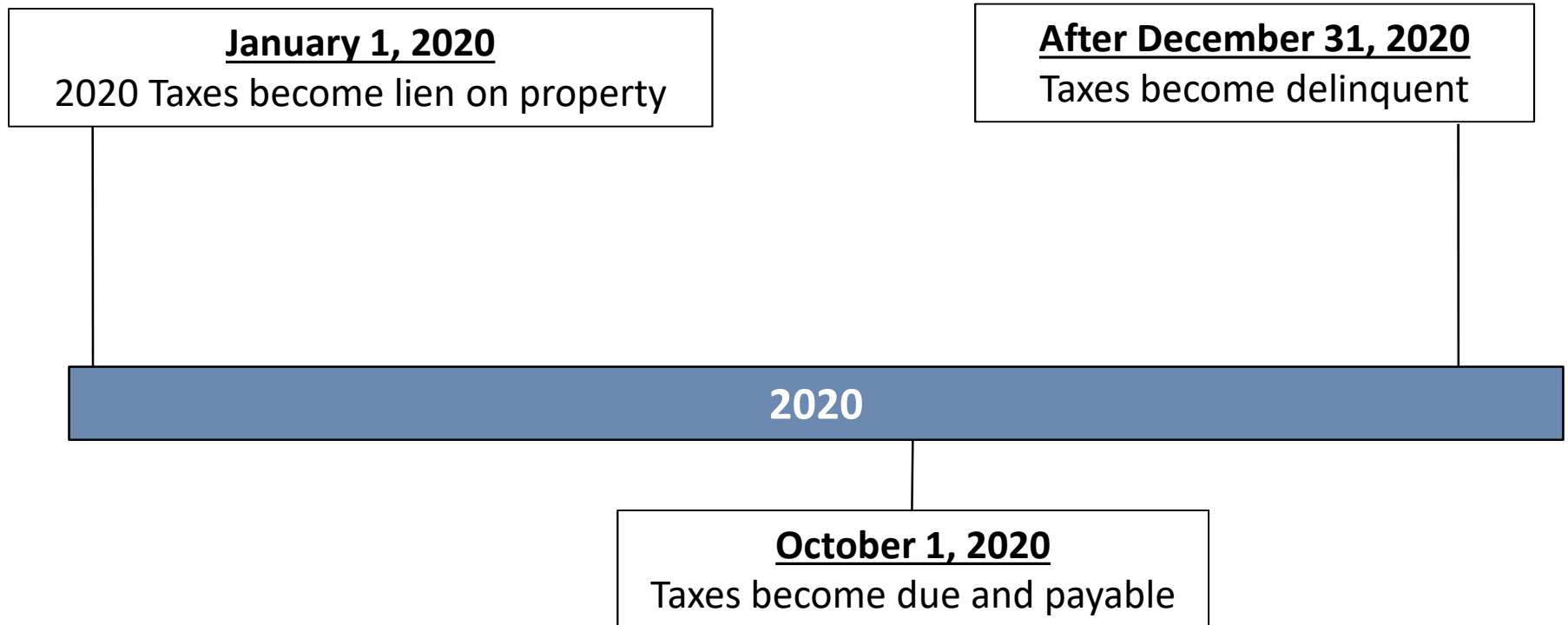


TAX SALES: THE LANDSCAPE IN 2020

M. Lee Johnsey, Jr.

Timeline for 2020 Taxes



BIRMINGHAM DIVISION TAX NOTICE
THE STATE OF ALABAMA
JEFFERSON COUNTY

UNDER AND BY VIRTUE OF A DECREE OF THE PROBATE COURT OF SAID COUNTY I WILL, ON THE MAY 19, 2015, PROCEED TO SELL AT PUBLIC AUCTION TO THE HIGHEST BIDDER FOR CASH AT THE JEFFERSON COUNTY COURTHOUSE, BIRMINGHAM DIVISION, THE DESCRIBED PARCELS OF REAL ESTATE ASSESSED TO THE FOLLOWING NAMED OWNERS FOR THE PAYMENT OF TAXES AND COSTS:

ALL PROPERTIES WITH DELINQUENT TAXES WILL HAVE THEIR RESPECTIVE LENS SOLD TO THE HIGHEST BIDDER AT THE ANNUAL TAX SALE WHICH IS TO PROCEED ON MAY 19, 2015. THE BIDDER MAY BID IN EXCESS OF THE TAX DUE TO SECURE THE LENS. IF THERE IS AN EXCESS BID, INTEREST MUST BE PAID ON THE EXCESS AMOUNT IN ADDITION TO THE TAXES DUE BEFORE A PARCEL CAN BE RECEIVED.

J.T. SMALLWOOD
TAX COLLECTOR

TOTN AVENUE PARTNERSHIP LLC
MUN. CODE: 33
PARCEL ID: 23-00-19-4-008-007.000
LOT 3-15 THRU 20 BLK 27 EAST BHAM
TAX AND COST: \$708.00
STORM WATER FEE INCLUDED

10TH AVENUE PARTNERSHIP LLC
MUN. CODE: 33
PARCEL ID: 23-00-19-4-012-019.001
PT LOT 40 BLK 22 EAST BHAM 177 LYING NE OF 3007 FERN RD COMP
TAX AND COST: \$170.00
STORM WATER FEE INCLUDED

1ST CAPITAL INVESTMENT GROUP
MUN. CODE: 33
PARCEL ID: 23-00-02-2-005-023.000
LOT 7 BLK 2 BEL AIR
1ST ADD
TAX AND COST: \$617.30
STORM WATER FEE INCLUDED

251 HIGHLAND LLC
MUN. CODE: 30
PARCEL ID: 23-00-06-2-010-002.000
TF 30
LOT 4 BLK 64 BHAM
LESS PT IN B66 MUN.

PARCEL ID: 21-00-26-4-003-011.001
LOTS 23 & 25 BLOCK 1 OAK RIDGE ADDITION TO ENSLEY DR 6 AC 89
SECT TWSP RANGE
TAX AND COST: \$177.81
A-1 PROPERTY INVESTMENTS LLC
MUN. CODE: 02
PARCEL ID: 12-00-06-2-009-013.000
FD-01
LOT 11 BLK 8 ARROWHEAD 4TH SECT
TAX AND COST: \$1180.22
FIRE SERVICE FEE AND STORM WATER FEE INCLUDED

A&D LLC
MUN. CODE: 31
PARCEL ID: 23-00-29-1-001-003.000
LOT 3 BLK 11 AVONDALE SITE C 55/50
TAX AND COST: \$5953.97
STORM WATER FEE INCLUDED

AARON MICHAEL E & HEATHER N
MUN. CODE: 01
PARCEL ID: 19-00-29-0-000-019.000
COMM. COR. OF SE 1/4 OF NE 1/4 SEC 29 TP 16 R 35 NW TH S 150 FT TO POB TH E 250 FT TH N 200 FT TO POB SECT 20 TWSP 18S RANGE SW
SECT TWSP RANGE
TAX AND COST: \$219.71
STORM WATER FEE INCLUDED

ABEL CHARLES B & ABEL MARTHA ALICE C
MUN. CODE: 15
PARCEL ID: 26-00-21-1-003-008.000
LOTS EXCEPT NW 5 FT LOTS 13, 14 HEADS ALSO LOTS 1 & 2 BLK 3-A LEIDS
TAX AND COST: \$1115.29
STORM WATER FEE INCLUDED

ABERNATHY JAMES
MUN. CODE: 19
PARCEL ID: 13-00-33-3-004-008.000
LOT 82 TARRANT HTS
TAX AND COST: \$98.51
STORM WATER FEE INCLUDED

ABISSI NICOLE
MUN. CODE: 12
PARCEL ID: 29-00-12-1-007-008.000
LOT 2 VALLEY HOMES
TAX AND COST: \$1162.57
STORM WATER FEE INCLUDED

ABM ACQUISITION & DEVELOPMENT LLC
MUN. CODE: 15
PARCEL ID: 25-00-19-2-003-004.000
TF 15
RFG AT INTER W/ OF

LOT 2 SHERMAN OAKS TAX AND COST: \$2047.15
STORM WATER FEE INCLUDED
ADAMS MARTIN
MUN. CODE: 34
PARCEL ID: 22-00-18-4-004-008.002
LOT 2 FOREST SQUARE SHOPPING CENTER PB 181 PG 11
TAX AND COST: \$1786.31
STORM WATER FEE INCLUDED

ADAMS RAYONNA D CLEMENTS
MUN. CODE: 35
PARCEL ID: 19-00-36-1-005-025.000
COTK 25 BLK 5 MEADOWBROOK ESTS
TAX AND COST: \$1167.68
STORM WATER FEE INCLUDED

ADAMS REGINALD W
MUN. CODE: 33
PARCEL ID: 22-00-28-2-001-001.000
LOT 1 BLK 8 EAST HILLS ADD TO PRATT CITY
TAX AND COST: \$189.35
STORM WATER FEE INCLUDED

ADAMS T N
MUN. CODE: 02
PARCEL ID: 04-00-25-0-006-016.004
SE 1/4 OF SE 1/4 OF NW 1/4 SEC 26 TP 14 R 4 W
ALSO BEG NE COR OF SW 1/4 SD SEC 25 TH S 4329.4 FT TH W 26 FT TH NW 46 R/W
600 FT TH NE 220 FT IN NW 1/4 SEC 26 TH W 94.3 FT TH NW 99.2 FT TH E 409.2 FT TO POB IN LOT 1 GREAT HOUSE SUB PB 200
P 83.9
TAX AND COST: \$276.68
STORM WATER FEE AND FOREST FEE INCLUDED

ADAMS RAYONNA D CLEMENTS
MUN. CODE: 35
PARCEL ID: 19-00-36-1-005-025.000
COTK 25 BLK 5 MEADOWBROOK ESTS
TAX AND COST: \$1167.68
STORM WATER FEE INCLUDED

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MUN. CODE: 33
PARCEL ID: 22-00-28-2-001-001.000
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STORM WATER FEE INCLUDED

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P 83.9
TAX AND COST: \$276.68
STORM WATER FEE AND FOREST FEE INCLUDED

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LOT 82 TARRANT HTS
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 C E R T I F I C A T E O F L A N D S O L D F O R T A X E S

THE STATE OF ALABAMA
 ETOWAH 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# 06-04-18-0-000-001.007 S18T11SR 4E PFIN 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-2002-1764,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 2008, 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:

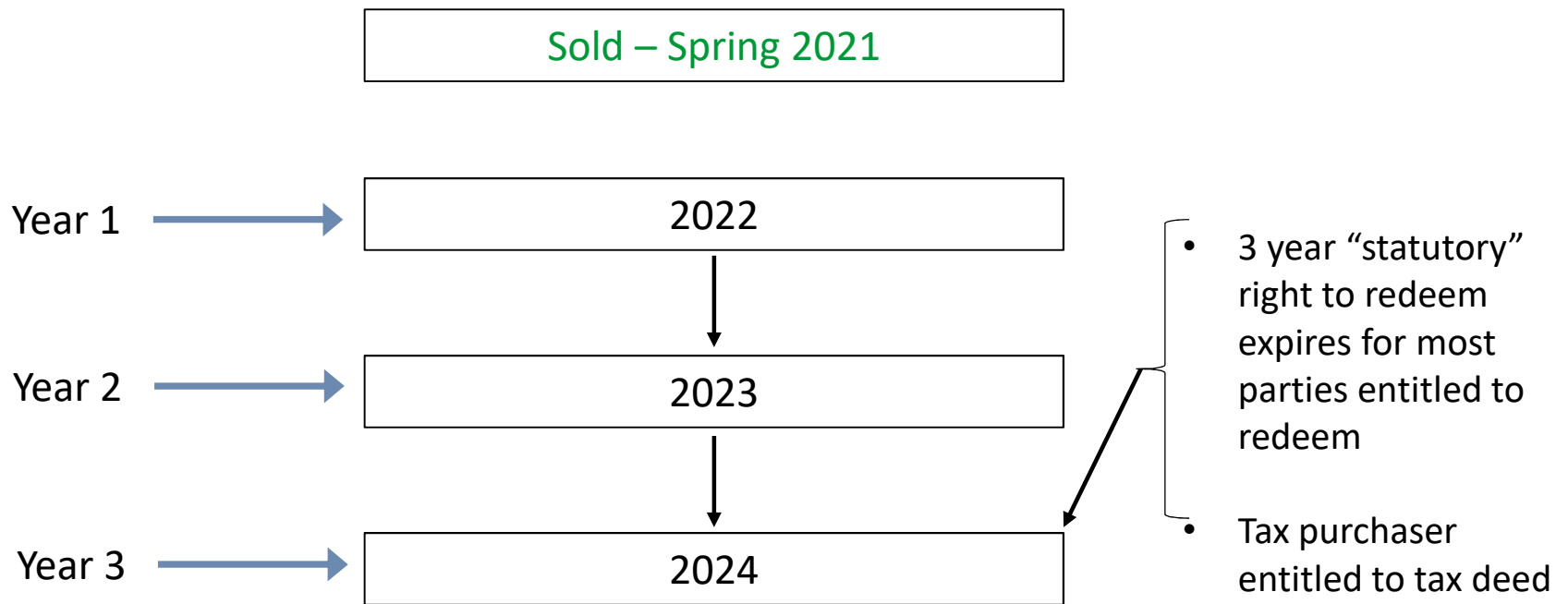
Net State Tax	110.11	Class 1 Value		Exempt State Tax
Net County Tax	248.63	Class 2 Value	15,940	
Net City Tax		Class 3 Value		Exempt County Tax
Net School Tax	254.10	Total	15,940	
Fees	20.50			Exempt City Tax
Interest	30.47	State Millage	6.5000	
Advertising	14.42	County Millage	11.5000	Exempt School 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


 REVENUE COMMISSIONER

TAX SALES
V.
TAX LIENS

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



The State of Alabama
ETOWAH COUNTY

KNOW ALL MEN BY THESE PRESENTS THAT WHEREAS, on the 27th day of FEBRUARY, 2008
a decree was rendered by the REVENUE COMMISSIONER of said County for the sale of the lands hereinafter
described and conveyed for the State and County taxes then due from _____

_____ the owner of said land for the costs and expenses,
thereof and thereunder.

AND WHEREAS, thereafter, to-wit, on the _____ day of MAY, 2008, said
lands were duly and regularly sold by the REVENUE COMMISSIONER of said county for taxes, costs and expenses

and at said sale
became the purchaser of said lands at and for the sum of said taxes, costs and expenses, and forthwith paid said sum to said
REVENUE COMMISSIONER, and received from said collector a certificate of said purchase.

AND WHEREAS, the time for the redemption of said lands by said owner or other person having an interest therein has
elapsed and said certificate of purchase has been returned to the Revenue Commissioner of said County.

NOW, THEREFORE, I Linda Barrett-Vaughan, as Revenue Commissioner of said County of Etowah, under and by the
virtue of the provisions of Section 276, Title 31, 1940 Code of Alabama, and Act 85-221, and in consideration of the premises
above set out, and in further consideration of the sum of five dollars to me in hand paid, have this day granted, bargained and
sold, and by

these presents do grant, bargain sell and convey unto _____
_____ who is the present owner and holder of

said certificate of purchase all the right, title and interest of the said
PREVIOUS owner as aforesaid of said land, and all the right, title, interest and claim of the State and County on account
of said taxes, or under said decree in and to the following
described lands hereinafter referred to, to-wit: PPIN# 4179 IR: 2007-168

PARCELS 31-04-06-23-0-000-003,000

LEGAL: 12.4 AC(C) LYING IN NW 1/4 SE 1/4

State of Alabama, Etowah County
I certify this instrument was filed
and fees collected on:

2011 October -24 9:57AM

VALUE 215162

Instrument Number 338705 Pages 1
DEED TAX 215.00 RECORDING 3.00
CERTIFICATE 3.00 SEARCH FEE 3.00
RENTAL FEE 1.00 PROMPT FEE 3.00
Total Fees 231.00

SEC 23 TWP 10 S R 5E

lying and being situated in said County and State, to have and to hold the same, the said rights, _____

the _____
and his heirs and assigns forever, but no right, title or interest of any revisioner or remainderman in said land is conveyed
hereby.

IN TESTIMONY WHEREOF, I have hereunto set my hand and seal, this the 29th
day of APRIL, 2011

Linda Barrett-Vaughan
REVENUE COMMISSIONER

THE STATE OF ALABAMA,
ETOWAH COUNTY.

I, ANITA GREGORY, A NOTARY PUBLIC

in and for said County, in said State, hereby certify that LINDA BARRETT-VAUGHAN
whose name as Revenue Commissioner is signed to the foregoing conveyance and who is known to me, acknowledged before
me, on this day, that, being informed of the contents of this conveyance, she, in her capacity as such Revenue Commissioner,
executed the same voluntarily, on the day the same bears date.

Given under my hand, this the 29th day of APRIL, 2011

Anita Gregory
NOTARY PUBLIC STATE OF ALABAMA
MY COMMISSION EXPIRES: Jan 4, 2011
RECORD THIS NOTARY PUBLIC UNDERWRITING

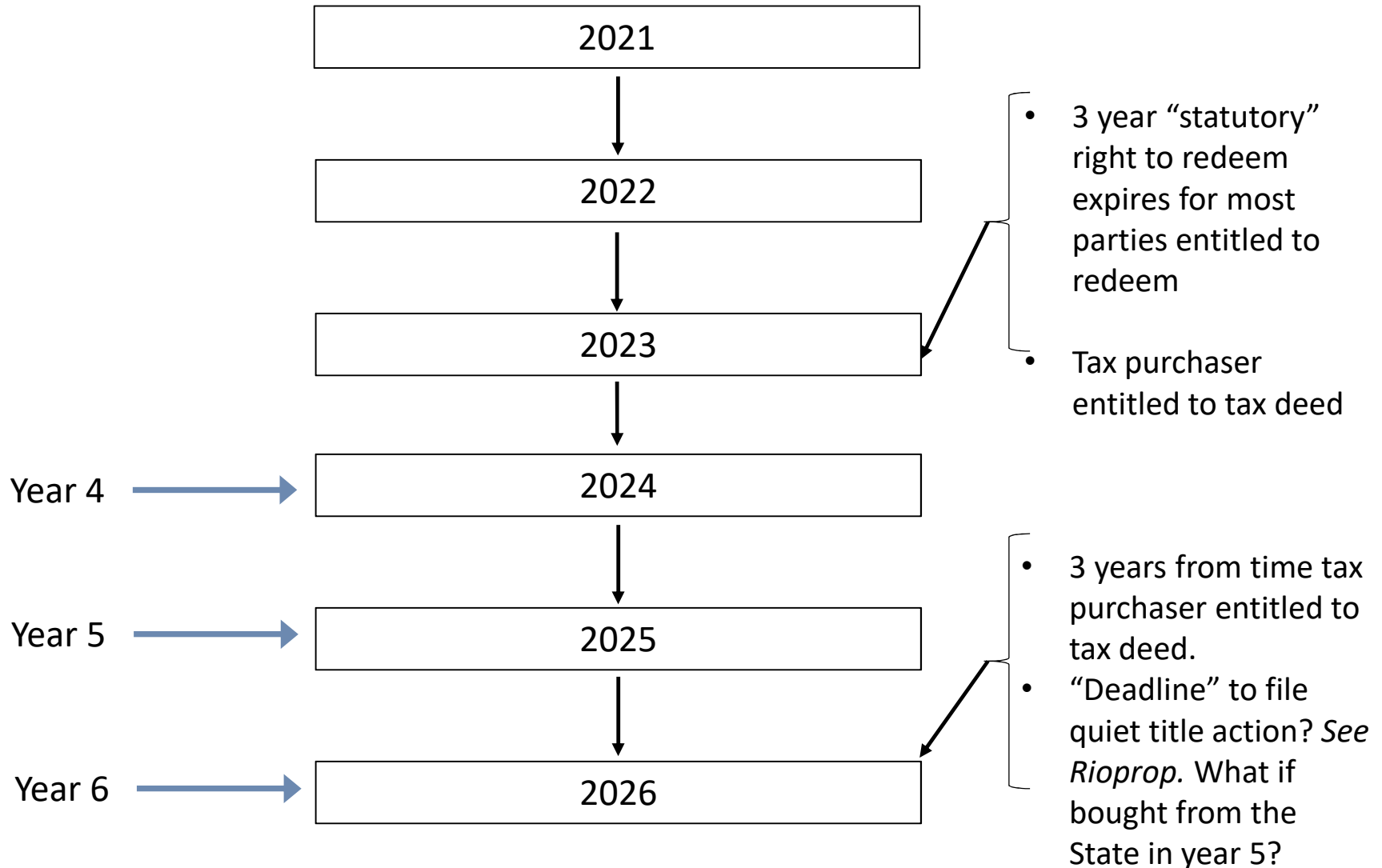
Statutory Redemption

- **§ 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)



Statutory Redemption

WHEN

can the property be redeemed?

WHO

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
County Code Number - Sequence Number STATE OF ALABAMA LIMESTONE COUNTY

Office of the Tax Collector/Revenue Commissioner, Limestone County,
Sales Docket P. _____

WHEREAS, on the 17th day of May, 2011, the real property hereinafter described was sold, in substantial conformity with all the requisitions of the statutes in such cases made and provided by G. Brian Patterson Tax Collector/Revenue Commissioner of said County, to _____ for the taxes, interests, penalties and costs, then due and remaining unpaid on said property; and whereas, _____ has made application to redeem said land.

NOW, THEREFORE, I Stan McDonald Probate Judge of the said County of Limestone being satisfied that the said _____ has deposited with me, on this 18th day of May, 2012, Twenty Seven Thousand and 62/100 Dollars, for the redemption of the following real estate: _____
ALDEN LAKE PHASE 2 BLK 1 LOT 17

situated in Limestone County, Alabama.

Assessed to:

Amount of Purchase Money . . .	\$	<u>23,000.00</u>
Interest	\$	<u>2,952.30</u>
Subsequent Taxes	\$	<u>970.20</u>
Interest	\$	<u>77.62</u>
Cost of Certificate of Redemption	\$	<u>50</u>
Total	\$	<u>27,000.62</u>

WITNESS, Stan McDonald
Probate Judge of said County,

this 18th day of May, 2012

Stan McDonald
Probate Judge

Countersigned by:

Paul Ball

County Treasurer

Statutory Redemption

§ 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”

Statutory Redemption

§ 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;”

Statutory Redemption

§ 40-10-120: [But Lienholders have Additional Time, IF 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.

Statutory Redemption

§ 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**

Statutory Redemption

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

PURCHASE

SE

Tax Assessor

\$500 (Taxes)

Tax Purchaser

\$15,000

\$14,500 (Overbid)

REDEMPTION

ON

Tax Assessor

\$15,000

+

Interest

Tax Purchaser

- \$500 paid by redeeming party
- \$14,500 paid by purchaser
- Interest paid by redeeming party

\$500

+

Interest

Redeeming Party

Statutory Redemption

§ 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 must pay to the purchaser:

- 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 **PERMANENT** improvements 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 must pay to the purchaser:

- 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?

§ 40-10-
122(a)



Judge of
Probate

§ 40-10-122(b +
c)



Purchaser

REDEMPTION AFFIDAVIT

1. Proposed Redemptioner: Name: _____
If corporation or other business entity, state both the name of the entity and the name and capacity of the person representing the entity

Address: _____ Phone Number: _____

2. Tax Sale Purchaser (or Transferee): Name: _____
If corporation or other business entity, state both the name of 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: _____

_____ and _____

(insert name of proposed redemptioner)

(insert name of tax sale purchaser or transferee)

herby represent and affirm that all sums due pursuant to Code of Alabama, §40-10-122(b) and (c) (1975) have been paid and that a Certificate of Redemption may be issued pursuant to Code of Alabama, §40-10-127 (1975) upon payment of those sums required by Code of Alabama, §40-10-122(a).

Signature of Redemptioner:

Signature of Tax Sale Purchaser or Transferee:

Date: _____

Date: _____

STATE OF ALABAMA

STATE OF ALABAMA

COUNTY OF _____

COUNTY OF _____

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, he/she executed the same voluntarily, as an individual or as such officer and with full authority for and as the act of the said entity.

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, he/she executed the same voluntarily, as an individual or as such officer and with full authority for and as the act of the said entity.

Given under my hand and official seal this the _____ day of _____, 20____.

Given under my hand and official seal this the _____ day of _____, 20____.

Notary Public
My Commission Expires: _____

Notary Public
My Commission Expires: _____

Statutory Redemption

§ 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.

Statutory 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.

Statutory Redemption

§ 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

Within 10 days 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.

Within 10 days 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.

Within 10 days 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

Statutory Redemption

§ 40-10-122(e): [“The Forfeiture”]

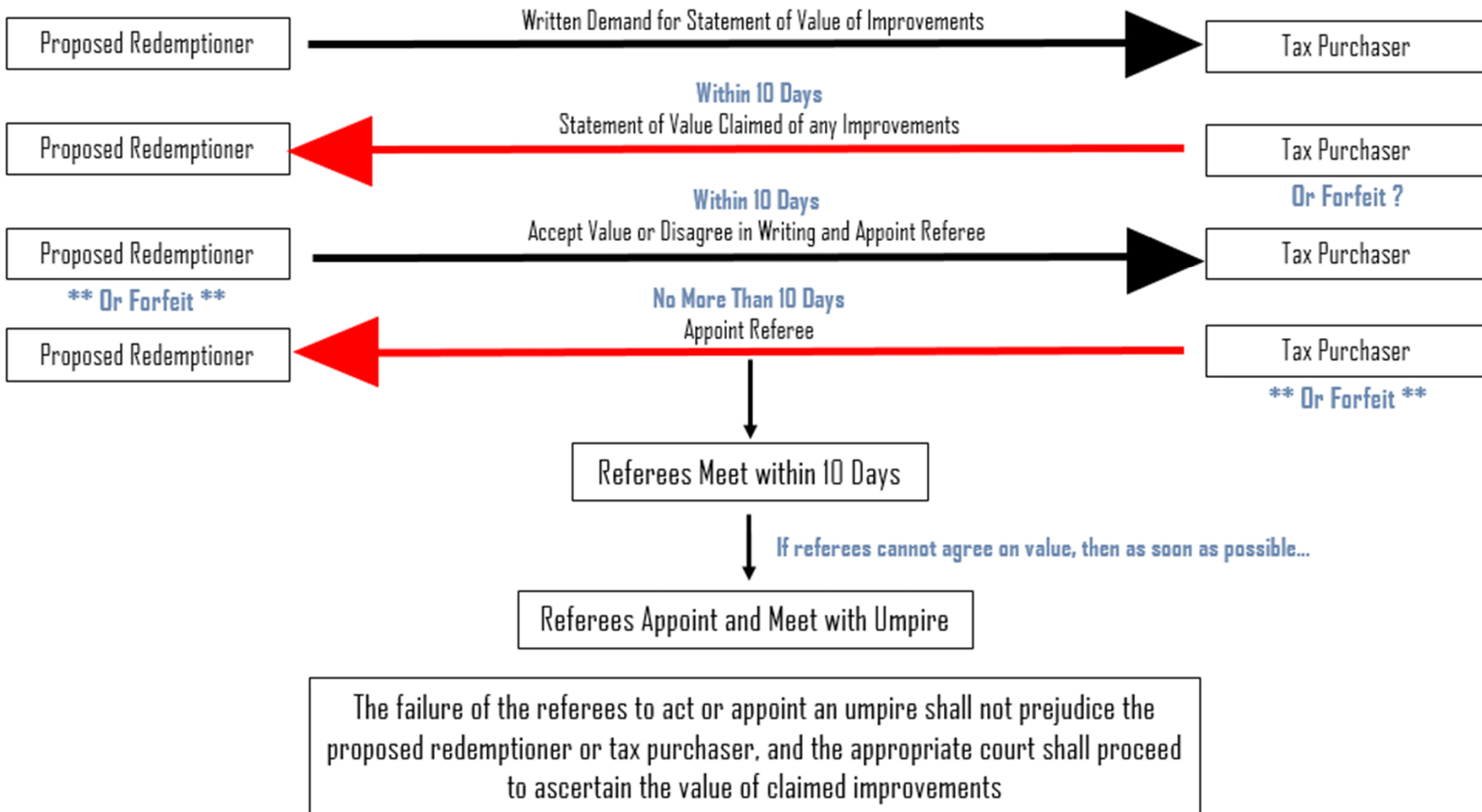
If the proposed redemptioner fails or refuses to nominate a referee . . . he or she must pay the value put upon the improvements by the purchaser.

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 deed (<i>Rioprop</i>)	Year 10 (40-10-197)
Overbid	Yes (40-10-28)	No
Preservation Improvement and Insurance	Yes (40-10-83; 122)	No
Notice prior to Civil Action	Depends on if statutory (YES) or judicial (ARGUABLY NO) redemption; 40-10-122 and 83)	Yes (40-10-182)
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 (40-10-15)	Yes – public auction (40-10-184)