

ALABAMA FORESTRY COMMISSION
ADMINISTRATIVE CODECHAPTER 390-X-3
COLLECTION OF ACREAGE ASSESSMENTS

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390-X-3-.01 Manner Of Collection.

The acreage assessment will be levied, collected and reported in the same manner as ad valorem taxes. Report and remittance will be made directly to the Alabama Forestry Commission, in accordance with the schedule established in Code of Ala. 1975, § 40-5-36. This rule applies to administration and collection procedures and not to exemptions.

Author: Linda Breland

Statutory Authority: Code of Ala. 1975, §§ 9-13-188, et seq.

History: Filed September 17, 1990.

390-X-3-.02 Date Due.

Acreage assessment will attach on October 1 of each year and will be due and payable on October 1 of the following year, the same as ad valorem taxes, and will become delinquent on December 31 of that year. The first year's assessment will be due and payable October 1, 1991.

Author: Linda Breland

Statutory Authority: Code of Ala. 1975, §§ 9-13-188, et seq.

History: Filed September 17, 1990.

390-X-3-.03 Exemptions.

No exemptions to the acreage assessment shall apply for the homestead exemption as defined under Code of Ala. 1975, § 40-9-19. The acreage owned by taxpayers exempted under Code of Ala. 1975, §

40-9-21, shall be exempt. All other acreage that is exempt from ad valorem taxes shall be exempt from the acreage also.

Author: Linda Breland

Statutory Authority: Code of Ala. 1975, §§ 9-13-188, et seq.

History: Filed September 17, 1990.

390-X-3-.04 Notification.

Notification of acreage assessment will be by regular mail. The tax bill will be sufficient notice of the acreage assessment.

Author: Linda Breland

Statutory Authority: Code of Ala. 1975, §§ 9-13-188, et seq.

History: Filed September 17, 1990.

390-X-3-.05 Penalties.

Penalties for assessment and nonpayment will be the same as for ad valorem taxes.

Author: Linda Breland

Statutory Authority: Code of Ala. 1975, §§ 9-13-188, et seq.

History: Filed September 17, 1990.

390-X-3-.06 Acreage Limit.

The acreage assessment will be assessed against all forest landowners with an aggregate of ten acres or more of forestland on forestland located outside any incorporated municipality, unless a lower acreage limit is specified by the county commission of a given county, and except where an existing local law provides for the assessment on lands other than forestlands or lands inside an incorporated municipality.

Author: Linda Breland

Statutory Authority: Code of Ala. 1975, §§ 9-13-188, et seq.

History: Filed September 17, 1990.

390-X-3-.07 Commissions.

Commissions of two percent for the assessment and two percent for the collection of the acreage assessment will be allowed and dispersed as are other such commissions in each county.

Author: Linda Breland

Statutory Authority: Code of Ala. 1975, §§ 9-13-188, et seq.

History: