

ALABAMA LAND BANK AUTHORITY
ADMINISTRATIVE CODECHAPTER 490-X-2
PROCEDURES

TABLE OF CONTENTS

| | |
|-------------|---|
| 490-X-2-.01 | Procedures For Application For Conveyance Of Tax-Delinquent Property |
| 490-X-2-.02 | Procedures For Conveyance of Tax- Delinquent Property |
| 490-X-2-.03 | Required Public Notice |
| 490-X-2-.01 | <u>Procedures For Application For Conveyance Of Tax- Delinquent Property.</u> |

(1) Any individual or entity seeking a conveyance of available tax-delinquent property shall submit to the Authority an application which shall include the following information:

(a) Name, address, and contact information, including phone number(s) and email address of the applicant;

(b) The property's physical address;

(c) The property's legal description;

(d) The market value of the property as determined by the appropriate county official responsible for assessing property in the jurisdiction in which the property is found. Applicant must attach a copy of the assessment sheet obtained from the office of this official;

(e) A monetary offer for the purchase of the property which shall not be less than the stated market value.

1. If the applicant requests a conveyance of the property for less than the market value, the applicant must provide separate documentation setting forth the reasons the applicant believes the property should be conveyed for less than the market value; and,

(f) Documentation describing the proposed utilization of the property including, but not limited to, any public benefit that may arise from the acquisition and re-development of the property.

(g) If available, the applicant shall also include the following in the application packet:

1. Photographs of the property in current condition;
2. Historical photographs of the property;
3. Plans, drawings and/or renderings of the proposed property use;
4. Copies of prior public notice(s) related to the disposition of the property; and,
5. Any other information the applicant believes would be helpful to the Board when reviewing the application.

(2) The application for the conveyance of available tax-delinquent property may be obtained by contacting the Department of Revenue at (334) 242-1539.

Author: Susan Wilhelm

Statutory Authority: Code of Ala. 1975, §§24-9-6, 24-9-7.

History: New Rule: Filed December 10, 2018; effective January 24, 2019.

490-X-2-.02 Procedures For Conveyance of Tax-Delinquent Property.

(1) Upon receipt of an application for conveyance of available tax-delinquent property, the Authority shall request the Land Commissioner of the Alabama Department of Revenue to:

- (a) Confirm that the property is subject to the jurisdiction of the Authority;
- (b) Confirm the amount of outstanding tax delinquency;
- (c) Provide to the Authority documentation describing any and all prior advertised notice(s) by the Commissioner of Revenue or his or her designee; and,
- (d) Confirm any other information contained within the application packet of which the Department of Revenue has relevant information.

(2) Upon verification of the application by the Department of Revenue, the Board of the Authority will review the application and any supporting documents provided by the Department of Revenue and may vote to request that the Land Commissioner of the Alabama Department of Revenue convey the state's interest in the property to the Authority via a tax deed.

(3) Upon Board approval of the request for conveyance via tax deed by the Land Commissioner of the Alabama Department of Revenue to the Authority, the Board may immediately vote to approve the subsequent sale or conveyance and the terms therefor of the property by the Authority to the applicant via a tax deed.

(4) If the Board has previously voted to request that the Land Commissioner of the Alabama Department of Revenue convey the state's interest in the property via tax deed to the Authority and subsequently voted to approve the sale or conveyance and the terms therefor of the property by the Authority to the applicant via a tax deed, the Authority will then convey the property to the Applicant via a tax deed.

Author: Susan Wilhelm

Statutory Authority: Code of Ala. 1975, §§24-9-6, 24-9-7.

History: New Rule: Filed December 10, 2018; effective January 24, 2019.

490-X-2-.03 Required Public Notice.

Following approval of an application for conveyance of property by the Board:

(1) If the property to be conveyed by the Authority has been the subject of prior public notice by the Commissioner of Revenue, his or her designee, or a local official regarding the property's disposition, the Authority may immediately convey the property to the applicant via tax deed.

(2) If the property to be conveyed by the Authority has not been the subject of public notice by the Commissioner of Revenue, his or her designee, or a local official regarding the property's disposition, the Authority must provide public notice of its intent prior to disposition of the property.

(a) Notice shall provide an opportunity for persons objecting to the disposition of the property to appear the Authority at a specific date, time, and place.

(b) If there is no objection filed within thirty (30) days of the conclusion of public notice of the property's disposition, the Authority may convey the property via tax deed to the applicant.

Author: Susan Wilhelm

Statutory Authority: Code of Ala. 1975, §§24-9-6, 24-9-7.

History: New Rule: Filed December 10, 2018; effective January 24, 2019.