



# ALABAMA DEPARTMENT OF REVENUE

## Application for Purchase of Land Sold To State of Alabama For Delinquent Taxes

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
County Code      Year of Sale      C/S No.  
                                         To State

TO THE STATE LAND COMMISSIONER:

I hereby make application to purchase from the State of Alabama, in accordance with Title 40-10-132 to 136, inc., or Title 40-10-21, **Code of Alabama 1975**, the following described real estate lying in \_\_\_\_\_ County. Said lands were bid in by the State at the tax sale in \_\_\_\_\_<sup>YEAR</sup>, and stand subject to sale under the provisions of Chapter 10, Title 40, **Code of Alabama 1975**, at a price to be fixed by the State Land Commissioner.

Parcel #:

Description of Property:

E-mail Address For Price Notification:

The name this property was assessed in at the time it was sold for taxes was:

\_\_\_\_\_

APPLICANT TO PURCHASE – PLEASE PRINT

DATE

SIGNATURE OF APPLICANT

(      )  
TELEPHONE NUMBER (INCLUDE AREA CODE)

ADDRESS

CITY, STATE , ZIP CODE

Applications may be submitted by mail, fax, or e-mail:

Alabama Department of Revenue  
Property Tax Division  
P.O. Box 327210  
Montgomery, AL 36132-7210  
(334) 242-1525

FAX:  
(334) 353-1904  
E-mail:  
shelley.tice@revenue.alabama.gov

## How To Read The Transcript of Tax Delinquent Property

NAME	CO.	YR.	C/S#	A.V.	ST.TAX	CO.TAX	MUN.TAX	FEES	INTEREST	ADV.COST	TOTAL	ASSESS. CLASS	MUN. CODE
DOE JOHN RICHARD	01	89	1234	1000	6.50	20.00	35.00	10.00	3.69	25.00	100.19	2	33

The first line of each record contains the **NAME** the property was assessed in when it sold for its taxes; the county code, **CO.**; the year the property sold to the state, **YR.**; the certificate of sale number assigned by this office, **C/S#**; the assessed value of the property for the year taxes were first not paid, **A.V.**; the net state tax due for the year taxes were first not paid, **ST.TAX**; the net county tax for the year taxes were first not paid, **CO.TAX**; the net municipal tax due for the year taxes were first not paid, **MUN.TAX**; the officers' fees charged by the various county officials in connection with the sale, **FEES**; the interest accumulated on the taxes due up until the day of sale, **INTEREST**; the advertising costs incurred in connection with the sale, **ADV.COST**; the total sale price of the property to the state, **TOTAL** (this is the price that the state "paid" for the property, not the price for which the state will "sell" the property); the assessment class applied to the property for the year taxes were first not paid (class 2 – 20% of appraised value; class 3 – 10% of appraised value; class 4 – some combination of 10% and 20% assessment), **ASSESS. CLASS**; and the code assigned by the assessor's office indicating what city the property is in, **MUN. CODE**.

SHE TAX	CHE TAX	MHE TAX	OLD PARCEL NO.	NEW PARCEL NO.	DESCRIPTION
.00	.00	.00	01234567890123456789	01234567890123456789012	BEG AT NW COR SW 1/4 S1 T2S R3E TH E 210' S 210' W 210' N 210' TO POB (or maybe something like) LOT 1 BLK 2 CEDAR CREEK RIDGE S/D

The second line of each record contains the state tax exempted due to the property being the homestead of the person assessed to, **SHE TAX**; the county homestead exempt tax, **CHE TAX**; the municipal homestead exempt tax, **MHE TAX**; the parcel identification number assigned by the county tax assessors mapping department (this is a good way to find out where the property is – take this number to the county mapper and ask to see the tax ownership map), **OLD PARCEL NO.** or **NEW PARCEL NO.**, generally the one with the fewest zeros; a brief and sometimes incomplete legal description of the property either in meets and bounds or lot and block number (sometimes continued to the third line of the record), **DESCRIPTION**.

**The following statements are made for information purposes ONLY.**

**No legal, financial, or other professional advice is intended by these statements.**

**If legal or other expert advice is required, the services of a competent professional person should be sought.**

If the state has held a Certificate of Sale **less** than three years from the date of sale by the county tax collection official, the Certificate will be assigned to the purchaser. If the property is not redeemed by the three year anniversary of the sale to the State, the Certificate holder can surrender the original assigned Certificate to the county redemption official and receive a tax deed upon payment of a nominal issuance fee. If the State has held a Certificate of Sale **more** than three years from the date of sale by the county tax collection official, a tax deed will be issued to the purchaser by the State. Tax deeds are given without warranty or covenant of any type; it is the purchaser's responsibility to determine what, if any, interest in the property is actually being purchased. No refunds are made unless the State had no interest to sell, and then only within two years from the purchase date.

The former owner, or any other person claiming through or under the former owner, has liberal and extensive rights to redeem or recover property from the tax title holder. Upon a redemption or recovery the person redeeming or recovering the property is generally required to deposit with the redemption official for the tax title holder's benefit or reimburse the tax title holder the amount the tax title holder paid for the property with interest plus any subsequent taxes paid by the tax title holder

with interest. There appear to be no provisions that require the former owner on redemption or recovery to reimburse the tax title holder for the cost of improvements or other expenses made by the tax title holder on sales made by the county tax collector prior to July 1, 2002. On sales by the county tax collector made after July 1, 2002 some expenses made on the property may be recouped by the tax title holder. Additionally, in some unique situations, persons divesting the tax title holder of their interest in the property may not have to pay the tax title holder anything.

It would be advisable for the potential purchaser to thoroughly investigate every aspect of the property prior to purchase, including, but not limited to, the location of the property, type of buildings, if any, on the property, determining what, if any, liens or encumbrances exist on the property, whether assessment and sale of the property was properly made, and any other facts which may be pertinent to the contemplated purchase. A well informed purchaser should be able to substantially reduce the risk associated with the purchase of tax delinquent property.

The perfection of tax title into indefeasible ownership ("good" or "merchantable" title) is a very complex process requiring meticulous compliance with the law. It is recommended that a competent attorney be consulted in any case where legal questions or concerns arise.