



G. THOMAS SURTEES
Commissioner

State of Alabama Department of Revenue

(www.ador.state.al.us)


50 North Ripley Street
Montgomery, Alabama 36132

April 25, 2006

CYNTHIA UNDERWOOD
Assistant Commissioner
LEWIS A. EASTERLY
Secretary

MEMORANDUM

TO: All County Tax Assessing Officials, Tax Collecting Officials and Probate Judges

FROM: Larry Doyal 
State Land Agent
Property Tax Division

SUBJECT: Procedures for Applying to Purchase Tax Delinquent Land from the State

Effective June 1, 2006, the following procedures will be implemented relative to the acceptance and processing of applications to the state for the purchase of tax delinquent land. Please share this information with all persons who appear to be interested in submitting applications to the state.

APPLICATION PROCEDURES

1. Any one applicant, or party affiliated with that applicant, will be limited to a maximum of twenty (20) active applications in the Land Sale system at any one time unless that applicant or their affiliated party has purchased a minimum of ten percent (10%) of the properties on which a price quote has been issued to that applicant or their affiliated party.
2. Should an applicant or affiliated party that is limited to twenty (20) active applications receive notification that one or more of the properties for which they have submitted an application has become unavailable for sale, the applicant or affiliated party will be allowed to submit another application to replace the application for property that has become unavailable. Unavailability for sale does not include situations in which there is a prior applicant for a property on which an application is submitted.
3. An applicant or affiliated party that has purchased and continues to purchase at least ten percent (10%) of the properties on which a price quote has been issued will have their applications accepted and processed in a reasonable quantity in excess of twenty (20). Those existing applicants who have the twenty (20) application limit enforced as of the date of implementation will have their purchase history for purposes of future enforcement of the procedures determined as of the date of implementation.
4. An applicant or affiliated party who makes purchases but does not purchase a minimum of ten percent (10%) of the properties on which a price quote has been issued will continue to remain subject to the twenty (20) active application limit.
5. An applicant or affiliated party who makes no purchases after having been issued forty (40) price quotes will no longer have their applications accepted or processed for a period of one (1) year from the date of applicant notification. The forty (40) price quotes used to determine whether applications will no longer be accepted will be price quotes issued after implementation of these procedures.
6. The Property Tax Division will not be responsible for any action outside of the Division's control.