

Continuation of facts showing nature and character of question that makes the “advice sought necessary to the present performance of some official act that such officer must immediately perform.” ALA. CODE § 36-15-1(1)d.

The Baldwin County Commission, through the Building Department and Solid Waste Department, have declared a parcel of real property to be a nuisance and health hazard pursuant to Ala. Code §§ 11-53A-20, et seq. and 22-10-1 et seq. The property was sold for delinquent taxes unpaid in the 2016 tax year¹ and the tax sale purchaser has continued to pay the property taxes as they come due. The tax sale purchaser is the “person or persons, firm, association, or corporation last assessed for state taxes.” (Quoting Ala. Code § 11-53A-22). The tax sale purchaser has now received a tax deed to the property. The property is not occupied by the tax sale purchaser as the previous occupant is still on the property.

Pursuant to Ala. Code § 11-53A-22, the County provided notice to the tax sale purchaser, as the “person or persons, firm, association, or corporation last assessed for state taxes,” that the property is a nuisance and requires abatement. The notice further provided that if the nuisance is not abated, the County will abate said nuisance and that said costs of abatement may be assessed against the property.

Prior to receiving a tax deed, the tax sale purchaser did not consider itself the owner of the property. The tax sale purchaser does not believe it can legally enter the property in order to abate the nuisance. The tax sale purchaser believes the only way they may enter the property and take action to abate the nuisance is after they have received a tax deed, filed a quiet title and/or ejectment action, and received a judgment in its favor.

¹ In 2019, beginning with tax year 2018 delinquent taxes, pursuant to Section 40-10-180 of the *Code of Alabama*, the Baldwin County Revenue Commissioner began selling tax liens rather than a sale of the property.