RESOLUTION OF THE BALDWIN COUNTY COMMISSION

RESOLUTION #2018-107

WHEREAS, Act No. 2018-577 of the Alabama Legislature (the "Act") provides counties with an alternative remedy for collecting delinquent property taxes by the sale of a tax lien to the person who pays all taxes, interest, penalties, fees, and costs due on the property and who, in addition, bids the lowest interest rate on the amount required to be paid to redeem the property from the sale; and

WHEREAS, the Act further provides that the tax collecting official for each county shall have the sole authority to decide whether his or her county shall utilize the sale of a tax lien under the Act or to continue to utilize the sale of property to collect delinquent property taxes, and the method decided by the tax collecting official shall apply to all property in that county for the year so decided; and

WHEREAS, the Act further provides that the tax collecting official's decision to change the current remedy used for collecting delinquent property taxes shall be published on the tax collecting official's website or by advertising once a week for three consecutive weeks in a newspaper with general circulation in the county, all of which shall occur not later than October 1 when the property taxes become due and payable; and

WHEREAS, Teddy J. Faust, Jr., Revenue Commissioner of Baldwin County, Alabama, has indicated to the Commission his decision to change from the sale of property to the new alternative method of the sale of a tax lien to collect delinquent property taxes in Baldwin County which become due and payable October 1, 2018, and for subsequent years; and

NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COMMISSION OF BALDWIN COUNTY, ALABAMA, that the Commission supports the decision of Mr. Faust to utilize the sale of a tax lien to collect delinquent property taxes in Baldwin County as provided by Act No. 2018-577, and that a copy of this Resolution be furnished to Mr. Faust.

DONE, under the Seal of the County Commission of Baldwin County, Alabama, on this the 21^{st} day of August, 2018.

	FRANK BURT, JR., Chairman	_
	Baldwin County Commission	
ATTEST:		
RONALD J. CINK, County Administrator		

CERTIFICATE

I, the undersigned, do hereby certify that the above and foregoing resolution is a certified copy of a resolution adopted by the Baldwin County Commission at its regular meeting on this the 21st day of August, 2018.