



# Baldwin County Commission

## Legislation Details (With Text)

---

**File #:** 24-0896      **Version:** 1  
**Type:** Consent      **Status:** Agenda Ready  
**File created:** 6/25/2024      **In control:** Baldwin County Commission Regular  
**On agenda:** 7/2/2024      **Final action:** 7/2/2024  
**Title:** Revenue Commission - Amended Report for Insolvents, Errors and Taxes in Litigation for 2023  
**Indexes:**  
**Attachments:** 1. Insolvents, Errors and Taxes in Litigation for 2023-AMENDED 20240624

Date	Ver.	Action By	Action	Result
7/2/2024	1	Baldwin County Commission Regular	Approved	

**Meeting Type:** BCC Regular Meeting  
**Meeting Date:** 7/2/2024  
**Item Status:** New  
**From:** Revenue Commissioner Teddy Faust, Jr.  
**Submitted by:** Susan Hill, Administrative Support Specialist IV

---

### ITEM TITLE

Revenue Commission - Amended Report for Insolvents, Errors and Taxes in Litigation for 2023

### STAFF RECOMMENDATION

As requested by the Revenue Commissioner of Baldwin County and in conformance with Section 40-5-23 of the Code of Alabama (1975) and any other applicable law, confirm, ratify and approve the Amended Report (dated June 24, 2024) for Insolvents, Errors and Taxes in Litigation for 2023, and the execution of the report by the County Commission Chairman.

### BACKGROUND INFORMATION

**Previous Commission action/date:** May 21, 2024 - Last BCC approval of report titled Insolvents, Errors and Taxes in Litigation for 2023. Since the Chairman executed the report following the May 21, 2024, Commission meeting, an error was identified in the report by Revenue Commission staff. Due to time constraints the Revenue Commissioner has to submit the report to State officials, the Commission Chairman executed the amended report on June 24, 2024, at the request of the Revenue Commissioner.

### **Background:**

Section 40-5-23 of the Code of Alabama 1975 provides as follows:

Annual report - List of insolvents; publication; advertisement costs; certification.

(a)(1) On or before the first regular county commission meeting in June of the current tax year, the

tax collecting official shall submit a report to the county commission on a form provided by the Department of Revenue showing all errors in assessments, taxes in litigation, insolvents, lands bid in to the state, and tax liens that were not auctioned or sold, including a list of insolvents.

(2) The list of insolvents required to be reported in subdivision (1) shall include the name, residential or business address, and all taxes, cost, and interest charged against each listed person. The tax collecting official shall cause the list to be published for two weeks in July on a website of the tax collecting official or the county website of which the tax collecting official has access, or in a local newspaper published and printed in the county.

(3) A tax collecting official who fails to publish and display the list of insolvents as required in subdivision (2) shall be guilty of a Class C misdemeanor.

(b) The cost, if any, for advertisement of the list of insolvents required under this section shall be paid from the county general fund and any money collected from insolvents shall include the cost of advertisement and repaid to the county general fund.

(c) All reports submitted to the county commission under this section shall be certified by the tax collecting official and forwarded to the Comptroller upon the tax collecting official's final settlement to allow credits to the tax collecting official.

(Acts 1935, No. 194, p. 256; Code 1940, T. 51, §209; Act 2021-515, §3.)

### **FINANCIAL IMPACT**

**Total cost of recommendation:** N/A

**Budget line item(s) to be used:** N/A

**If this is not a budgeted expenditure, does the recommendation create a need for funding?**  
N/A

### **LEGAL IMPACT**

**Is legal review necessary for this staff recommendation and related documents?**  
N/A

**Reviewed/approved by:** N/A

**Additional comments:** N/A

### **ADVERTISING REQUIREMENTS**

**Is advertising required for this recommendation?** No

**If the proof of publication affidavit is not attached, list the reason:** N/A

### **FOLLOW UP IMPLEMENTATION**

**For time-sensitive follow up, select deadline date for follow up:** N/A

**Individual(s) responsible for follow up:** Revenue Commission staff

**Action required (list contact persons/addresses if documents are to be mailed or emailed):**

Signed copy of report was hand-delivered to Revenue Commissioner Faust on 06/25/2024.

**Additional instructions/notes:** Admin - save the amended report for department files.