



# Baldwin County Commission

## Legislation Text

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File #: 21-0805, Version: 1

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**Meeting Type:** BCC Regular Meeting

**Meeting Date:** 6/1/2021

**Item Status:** New

**From:** Revenue Commissioner Teddy Faust, Jr.

**Submitted by:** Susan Hill, Chief Administrative Assistant

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### **ITEM TITLE**

Insolvents, Errors and Taxes in Litigation for 2020

### **STAFF RECOMMENDATION**

As requested by the Revenue Commissioner of Baldwin County, the Honorable Teddy J. Faust, Jr., and in conformance with Section 40-5-23 of the Code of Alabama (1975) and any other applicable law, take the following actions:

- 1) Approve report titled Insolvents, Errors and Taxes in Litigation for 2020; and
- 2) Authorize the Chairman to execute the aforesaid report/instrument.

### **BACKGROUND INFORMATION**

**Previous Commission action/date:** June 2, 2020, Regular Meeting

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

List of insolvents and list of errors in assessments - reports; publication; advertisement costs.

The tax collector shall in each year report on oath to the Department of Revenue in Montgomery, and to the County Commission at the June meeting thereof, a list on a form prescribed by the Department of Revenue of the persons from whom the taxes assessed against them cannot be collected, with the amount of taxes, state and county assessed against each, which shall be termed "list of insolvents," and a list of such persons as have been over assessed or wrongfully assessed, with the taxes, state and county assessed against each, which shall be termed "list of errors in assessments," and any taxes which may be in litigation, in order that the same may be passed upon and determined by the commission. The tax collector shall cause the said "list of insolvents" to be published twice during the month of July following the submission thereof at the first regular meeting in June of the county commission. Said publication shall be made in a daily newspaper printed and published in said county or, if no such paper is published therein, then in a weekly newspaper published in said county; if there is neither a daily nor weekly newspaper of any sort published in said county, then he shall

post said "list of insolvents" in the courthouse and in three other conspicuous places in said county and keep said posting available for the public during the entire month of July. A failure to publish said list as here required shall constitute a misdemeanor.

One third of the cost of advertisement provided in this section shall be paid out of the general fund of the state by warrant drawn by the Comptroller, and two thirds thereof shall be paid out of the general fund of the county in which said advertisement is made.

### **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?** Yes - The Revenue Commissioner will handle all advertisements (Gulf Coast Newspaper).

**If the proof of publication affidavit is not attached, list the reason:** Advertising will take place after Commission approval.

### **FOLLOW UP IMPLEMENTATION**

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

**Individual(s) responsible for follow up:** Administration and Susan Hill.

Revenue Commissioner will bring original form for Chairman to execute immediately following this meeting.

**Action required (list contact persons/addresses if documents are to be mailed or emailed):**  
Administration - have Chairman sign documents and return to Susan Hill

**Additional instructions/notes:** N/A