



# Baldwin County Commission

## Legislation Text

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**File #:** 18-0727, **Version:** 1

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**Meeting Type:** BCC Work Session

**Meeting Date:** 8/14/2018

**Item Status:** New

**From:** Ronald J. Cink, County Administrator

**Submitted by:** Christel Carpenter, Administrative Support Specialist III

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### **ITEM TITLE**

Resolution #2018-107 - Collection of Delinquent Property Taxes in Baldwin County as Provided by Act No. 2018-577

### **STAFF RECOMMENDATION**

Adopt Resolution #2018-107, which supports the decision of Revenue Commissioner Teddy Faust to utilize the sale of a tax lien to collect delinquent property taxes in Baldwin County as provided by Act No. 2018-577.

### **BACKGROUND INFORMATION**

**Previous Commission action/date:** N/A

**Background:** Under previous law, counties had the option to sell their outstanding tax liens on real property. The purchaser of the tax liens obtained the right to collect all delinquent taxes, penalties, interest, and costs with respect to the property. Act No. 2018-577 revised the tax lien sale procedures for counties to authorize tax liens to be sold at auction to the bidder with the lowest interest rate.

### **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?**

Yes

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

**Additional comments:** N/A

### **ADVERTISING REQUIREMENTS**

**Is advertising required for this recommendation?** N/A

**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:** Administration - Forward a copy of the resolution to Revenue Commissioner Teddy Faust, cc: Susan Hill.

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

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