Sale of tax liens for collecting delinquent property tax

Title 40-10-180 (b) <u>Code of Alabama 1975</u>: "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 or 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."

As the tax collecting official for St. Clair County, please accept this notice as a declaration of my intentions to conduct a Tax Lien Auction and Sale for the collection of delinquent taxes starting with the 2020 tax year. Title 40-10-180 (c) <u>Code of Alabama 1975</u>: requires that this notice be advertised once a week for three consecutive week, prior to October 1, 2020, in a newspaper with general circulation of said county, or the tax collecting official's website.

Kenneth L. Crowe

Revenue Commission St. Clair County, Alabama