

# Tax Lien Auction & Sale

ACT #2024-324

Don A. Armstrong, ACTA

Shelby County Property Tax Commissioner

## **Section 40-10-180**

### **Purpose; choice of remedy by tax collecting official.**

- ▶ (a) The Legislature declares that the purpose of this article is to provide counties with an alternative remedy for collecting delinquent property taxes by the sale of a tax lien.
- ▶ (b) 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 real property in that county for the year so decided.
- ▶ (c) 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 that particular county, all of which shall occur not later than October 1 when the property taxes become due and payable.
- ▶ (Acts 1995, No. 95-408, p. 864, §1; Act 2018-577, §1; Act 2022-208, §1.)

## Section 40-10-181 Definitions.

- ▶ For purposes of this article, the following terms shall have the following meanings:
- ▶ (1) TAX COLLECTING OFFICIAL. The elected or appointed person responsible for collecting ad valorem taxes in a county.
- ▶ (2) TAX LIEN. The perpetual first priority lien provided by Section 40-1-3 against any parcel of real property representing taxes assessed and levied against the property, together with interest, penalties, fees, and costs applicable by law to the taxes.
- ▶ (3) TAX LIEN AUCTION. The public sale of all tax liens advertised under Section 40-10-182 and held no earlier than March 1 or later than June 15 of the current ad valorem tax year where the awarding of the tax lien certificate is based on the lowest interest rate bid on a tax lien.
- ▶ (4) TAX LIEN SALE. The sale of an unsold tax lien by private sale between a tax collecting official and the purchaser of a tax lien under Section 40-10-199.
- ▶ (5) UNIFORM PARCEL NUMBER. The unique parcel identification number assigned to the parcel of property for ad valorem tax purposes based on the tax lien date of the current tax year.
- ▶ (Acts 1995, No. 95-408, p. 864, §3; Act 2018-577, §1.)

## Section 40-10-182

### Tax liens subject to public auction or sale; notice.

- ▶ (a) All tax liens representing unpaid and delinquent taxes on real property shall be subject to a tax lien auction or a tax lien sale.
- ▶
- ▶ (b)(1) If the sale of a tax lien is chosen as the method to collect delinquent property taxes, the tax collecting official of any county shall conduct a public auction for the sale and transfer of delinquent tax liens between the hours of 8:30 a.m. and 4:00 p.m. on the auction date. The tax collecting official shall notify the delinquent taxpayer of the auction and all charges pursuant to Section 40-10-183 at least 30 days prior to the tax lien auction by first class mail and by any one of the following:
  - ▶ a. Advertising once a week for three consecutive weeks in a newspaper with general circulation in the county where the property is located.
  - ▶ b. Advertising on an online website controlled by the tax collecting official and accessible from the tax collecting official's website.
  - ▶ c. Posting at the courthouse of the county and if possible in a public place in the precinct where the property is located.
- ▶ (2) The notices shall declare the time, the method, whether online or in person, and the location of the auction.
- ▶ (c) The tax collecting official may auction or sell tax liens representing delinquent taxes for any year taxes are delinquent and unpaid.
- ▶ (Acts 1995, No. 95-408, p. 864, §4; Act 2018-577, §; Act 2022-208, §11.)

## Section 40-10-183 Tax lien auction list.

- ▶ At least 30 days prior to any tax lien auction, the tax collecting official shall prepare and maintain a list of all unsold tax liens. The list shall be known as the tax lien auction list and shall contain all of the following:
  - ▶ (1) The names of the several persons appearing in the latest tax roll as the respective owners of tax-delinquent properties.
  - ▶ (2) A description of each property as it appears in the latest tax roll.
  - ▶ (3) The year or years for which taxes are delinquent on each property.
  - ▶ (4) The principal amount of the delinquent taxes and the amount of accrued and accruing interest thereon and penalties, fees, and administration costs pursuant to Section 40-10-184(b) relating to each year of assessment.
- ▶ (Acts 1995, No. 95-408, p. 864, §5; Act 2018-577, §1; Act 2022-208, §1.)

## Section 40-10-184

### Auction procedures; winning bids; no extinguishment of restrictions, covenants, etc.

- ▶ (a) On the day and time designated for a tax lien auction, the tax collecting official shall proceed to auction all tax liens described in the tax lien auction list compiled as provided in Section 40-10-183, except those for which the taxes, penalties, interest, fees, and costs have been paid. Any tax lien unsold after a tax lien auction shall continue pursuant to Section 40-1-3 for future auction or sale as provided in this article. Interest shall continue to accrue on unsold tax liens at the rate imposed on delinquent real property taxes.
- ▶ (b) (1) A tax lien shall be sold at auction pursuant to this article to the person who (i) pays all taxes due including unpaid taxes for previous years, interest, penalties, fees, and costs due on the property, (ii) pays an administrative fee of forty-five dollars (\$45), effective upon the preparation of the tax lien auction list, plus the amount to be paid to the holder of a tax lien certificate who has not exercised his or her first right to purchase as provided in Section 40-10-191; and (iii) bids the lowest interest rate on the amount required to be paid to redeem the property from the sale.
- ▶ (2) The beginning interest rate bid shall not exceed a rate of 12 percent and additional bids may be made at a rate less than the immediately preceding bid.
- ▶ (3) If an in-person auction ends in a tie and the winner cannot be determined, the tax collecting official shall draw lots to determine the winning bidder. If an online auction ends in a tie and the winner cannot be determined, the tie shall be resolved by a random number generator.
- ▶ (c) The sale of a tax lien does not extinguish any deed restriction, deed covenant, or easement on or appurtenant to the parcel. A tax lien offered for auction or sale shall be identified by a uniform parcel number and a legal description.
- ▶ (Acts 1995, No. 95-408, p. 864, §6; Act 2018-577, §1.)

## Section 40-10-185

### Tax lien not required to be offered as being against property of specific person.

- ▶ When a tax lien is offered for auction or sale, it shall not be necessary to list it as being against the property of any specific person. The auction or sale is not invalid by reason of the fact that the property was assessed in the name of a person other than the rightful owner or to a person unknown, if the description and the uniform parcel number of the real estate in the tax lien auction list is sufficient to identify it and the amount of taxes, interest, penalties, fees, and costs for which its tax lien is to be auctioned or sold.
- ▶ (Acts 1995, No. 95-408, p. 864, §7; Act 2018-577, §1; Act 2022-208, §1.)

## Section 40-10-186

### Purchase price.

- ▶ The purchase price for a tax lien shall be the amount [as required in Section 40-10-184.](#)
- ▶ (b) The purchase price for a tax lien shall be paid in a form acceptable to the tax collecting official not later than one hour before close of business on the date of the auction or sale or, if the auction is online, not later than the close of business two days following the date of the auction.
- ▶ (c) The purchase price for a tax lien received by the tax collecting official shall be credited to the tax collecting official for purposes of calculating commissions, if any, on taxes collected by the tax collecting official pursuant to Section 40-5-4.
- ▶ (Acts 1995, No. 95-408, p. 864, §8; Act 2018-577, §1; Act 2022-208, §1.)

## Section 40-10-187 Tax lien certificate.

- ▶ (a) The tax collecting official, upon receipt of the purchase price, shall make, execute, and deliver a tax lien certificate to each purchaser. The tax lien certificate shall be in a form provided by the Department of Revenue and shall also include a certificate of redemption form as provided in Section 40-10-194.
- ▶ (b) A tax lien certificate shall evidence the auction or sale or assignment to the holder of the tax lien certificate of the delinquent and unpaid taxes, penalties, interest, fees, and costs set forth therein and represented by the tax lien.
- ▶ (c) A tax lien certificate shall bear the interest rate per annum as bid on by the purchaser at the tax lien auction or as agreed upon by the purchaser at the tax lien sale, until the tax lien certificate is redeemed as provided pursuant to Section 40-10-193 or Section 40-10-197.
- ▶ (d) The tax lien certificate shall do all of the following:
  - ▶ (1) Describe the real property on which a tax lien is auctioned or sold as it is described in the tax lien auction list.
  - ▶ (2) Specify the date on which the tax lien was auctioned or sold to the original purchaser.
  - ▶ (3) Specify the year of assessment to which the tax lien relates and the amount for which the tax lien was auctioned or sold to the original purchaser.
  - ▶ (4) Recite the amount of all taxes, penalties, interest, fees, and costs due on the property, which relate to the year of assessment described in subdivision (3), as of the date specified in subdivision (2).
  - ▶ (5) Recite the rate per annum bid on by the purchaser at the tax lien auction or agreed upon at the tax lien sale on the amount described in subdivision (4) from the date specified in subdivision (2).
- ▶ (e) The purchaser of a tax lien certificate may transfer and assign the certificate to any person, and the transferee of a tax lien certificate may subsequently transfer the certificate to any other person. The transferor of a tax lien certificate shall endorse the certificate and shall swear to the endorsement before a notary public or other officer empowered to administer oaths. The transferee shall present the endorsed tax lien certificate to the tax collecting official who prepared and executed the certificate, or his or her successor, who, for a fee of five dollars (\$5), shall acknowledge the transfer on the certificate and shall make note of the transfer on the record of tax lien auctions and sales kept as provided in Section 40-10-188. An assignment and transfer as provided in this subsection shall vest in the assignee all the right and title of the original purchaser.
- ▶ (f) A security interest in a tax lien certificate may be created and perfected in the manner provided for general intangibles under Title 7. Notice of the security interest shall be given to the tax collecting official pursuant to Section 7-9A-406 and as otherwise required by law.
- ▶ (g) Within 30 days of a completed tax lien auction or sale, the tax collecting official shall send notice to the property owner for whom the property was assessed informing the property owner that the tax lien has been auctioned or sold. The notice shall include the date of auction or sale and the name of the purchaser and shall be made by first class mail to the address listed in the assessment.
- ▶ (Acts 1995, No. 95-408, p. 864, §9; Act 2018-577, §1; Act 2022-208, §1.)



## **Section 40-10-188 (no changes made)**

### **Record of tax lien auctions and sales.**

- ▶ The tax collecting official shall make a correct record of all auctions and sales of tax liens in a durable book or an electronic file, which shall be known as the record of tax lien auctions and sales, containing all of the following:
  - ▶ (1) The date of auction or sale.
  - ▶ (2) A description of each parcel and uniform parcel number on which a tax lien was auctioned or sold.
  - ▶ (3) The year of assessment to which the tax lien relates.
  - ▶ (4) The name and address of the property owner for whom the property was assessed, if known.
  - ▶ (5) The name and address of the original purchaser of the tax lien.
  - ▶ (6) The total amount of taxes, interest, penalties, fees, and costs due on the tax lien, which relate to the year of assessment, as described in Section 40-10-187, as of the date of the auction or sale of the tax lien to the original purchaser.
  - ▶ (7) The interest rate bid on by the purchaser at the tax lien auction or as agreed by the purchaser at the tax lien sale.
  - ▶ (8) The amount of any subsequent taxes, penalties, interest, fees, and costs paid by the original purchaser, or assignee, of the tax lien certificate as provided in Section 40-10-191 and the year of assessment to which the payment relates.
  - ▶ (9) The name and address of the assignee, if any, and the date of assignment of the tax lien certificate.
  - ▶ (10) Any security interest of which the tax collecting official has been notified pursuant to Section 40-10-187(f).
  - ▶ (11) The name and address of the person redeeming and the date of redemption.
  - ▶ (12) The total amount paid for redemption.
- ▶ (Acts 1995, No. 95-408, p. 864, §10; Act 2018-577, §1; Act 2022-208, §1.)

### **Section 40-10-189 (no changes were made)**

#### **"Holder of tax lien certificate" defined.**

- ▶ The "holder of the tax lien certificate" means the original purchaser of a tax lien or any assignee thereof as described in the record of tax lien auctions and sales kept by the tax collecting official pursuant to Section 40-10-188.
- ▶ (Acts 1995, No. 95-408, p. 864, §11; Act 2018-577, §1.)

### **Section 40-10-190 (no changes were made)**

#### **Lost or destroyed tax lien certificate.**

- ▶ When a tax lien certificate is lost or destroyed, the holder of the tax lien certificate may file a notarized affidavit with the tax collecting official attesting to the loss of the certificate. Upon presentation of the notarized affidavit, the tax collecting official, on payment of a fee of fifty dollars (\$50), shall issue to the holder thereof an exact duplicate of the tax lien certificate.
- ▶ (Acts 1995, No. 95-408, p. 864, §12; Act 2018-577, §1.)

## Section 40-10-191

### Holder of certificate to have first right to purchase tax lien; abandonment of certificate.

- ▶ The holder of a tax lien certificate shall have the first right to purchase the tax lien relating to a subsequent delinquency on the property described in the tax lien certificate of the holder. A holder of the certificate shall exercise this right between five and 30 days prior to the tax lien auction date, and the purchase by the holder shall be effective as of the date of the tax lien auction as if the holder has been the winning bidder. A holder of the certificate who exercises this right, upon payment of the purchase price, shall be issued a certificate of purchase in accordance with Section 40-10-187 and is entitled to the same interest rate as shown on the previous tax lien certificate. The owner of the property shall be notified within 30 days of the completion of the first right of purchase, in accordance with Section 40-10-187(g)
- ▶ (b) (1) If the holder of a tax lien certificate fails to exercise the first right to purchase a subsequent tax lien, an amount equal to the redemption price of the tax lien shall be added to the purchase price at the subsequent tax lien sale or auction and the tax lien certificate shall be transferred to the purchaser of the subsequent tax lien.
- ▶ (2) A transfer of the tax lien certificate as provided in this section shall vest in the transferee all the rights and title of the previous holder of the tax lien certificate; the previous tax lien certificate shall be canceled; and a new tax lien certificate shall be issued to the purchaser.
- ▶ (3) The amount paid from the transfer shall be distributed to the previous holder of the tax lien certificate, along with a notice of cancellation of the previous tax lien certificate, within 30 days of the receipt of the purchase price.
- ▶ (c) In the event that a mortgagee is or becomes the holder of a tax lien certificate, the mortgagee may add all costs, fees, interest, penalties, and taxes regarding the tax sale to the principal of the loan.
- ▶ (d) A holder of a tax lien certificate may abandon the certificate at any time upon notification given to the tax collecting official and the surrender of the tax lien certificate. Abandonment of a tax lien certificate relinquishes all rights of recovery of any monies or expenses.
- ▶ (Acts 1995, No. 95-408, p. 864, §13; Act 2018-577, §1; Act 2022-208, §1.)

## Section 40-10-192 (no changes were made)

### Distribution of monies collected.

- ▶ All monies collected or received by the tax collecting official as proceeds of a tax lien auction or sale shall be distributed in the same manner and proportions as the tax collecting official is required by law to distribute other monies collected by him or her in satisfaction of ad valorem taxes. All penalties, costs, and fees collected by the tax collecting official shall be paid to the general fund of the county.
- ▶ (Acts 1995, No. 95-408, p. 864, §14; Act 2018-577, §1.)

## Section 40-10-193

### Redemption.

- ▶ (a)(1) Tax liens auctioned or sold may be redeemed by any of the following:
  - ▶ a. The owner, including a partial owner under Section 40-10-195, or his or her heirs or personal representatives.
  - ▶ b. Any mortgagee or purchaser of the property or any portion of the property.
  - ▶ c. Any person having an interest in the property of any portion of the property, legal or equitable, in severalty or as tenant in common, including a judgment creditor or other creditor having a lien on the property or any portion of the property.
- ▶ (2) Property may be redeemed under subdivision (1) by payment to the tax collecting official of the amount specified on the tax lien certificate as the total amount of delinquent tax, interest, penalties, fees excluding lost certificate fees provided in Section 40-10-190, and costs paid to purchase the tax lien, and to obtain a title report for use in a foreclosure and quiet title action under Section 40-10-197, plus interest at the rate specified in the tax lien certificate, plus any due and owing taxes, interest, penalties, fees, and costs due. The tax collecting official shall provide a separate receipt for any current taxes, interest, penalties, fees, or costs paid.
- ▶ (b) Statutory fees paid by the holder of the tax lien certificate in connection with the tax lien certificate shall be added to the amount payable on redemption and shall also bear interest at the rate of interest specified in the tax lien certificate.
- ▶ (Acts 1995, No. 95-408, p. 864, §15; Act 2018-577, §1; Act 2022-208, §1.)

## **Section 40-10-194 (no changes were made)**

### **Certificate of redemption.**

- ▶ (a) The tax collecting official shall, upon application to redeem a tax lien, and upon being satisfied that the person applying has the right to redeem the tax lien, and upon payment of the amount due, issue to the person a certificate of redemption appended to a copy of the certificate of tax lien, giving the date of redemption, the amount paid, and by whom redeemed, and shall make the proper entries in the record of tax lien auctions or sales in his or her office. Upon issuance of the certificate of redemption, the redemption is complete and perfected, the tax lien is satisfied, and the certificate of tax lien is void and of no effect other than to support a request for payment of redemption money pursuant to Section 40-10-196.
- ▶ (b) For each certificate of redemption, the tax collecting official shall collect from the person to whom the certificate of redemption is issued a fee of ten dollars (\$10).
- ▶ (c) The holder of a certificate of redemption may record the certificate with the recording officer of the county.
- ▶ (Acts 1995, No. 95-408, p. 864, §16.; Act 2018-577, §1; Act 2022-208, §1.)

## **Section 40-10-195 (no changes were made)**

### **Redemption by person owning interest less than whole.**

- ▶ A person owning an interest less than the whole in real property may redeem a tax lien pursuant to Section 40-10-193.
- ▶ (Acts 1995, No. 95-408, p. 864, §17; Act 2018-577, §1.)

**Section 40-10-196 (no changes were made)  
Duties of tax collector once tax lien redeemed.**

- ▶ Within 10 days of issuance of any certificate of redemption, the tax collecting official shall mail a copy of the certificate of redemption to the holder of the tax lien certificate related thereto at the address specified in the record of tax lien auctions and sales kept as provided in Section 40-10-188. On demand of the holder of the tax lien certificate, the tax collecting official shall pay the redemption money to the holder upon surrender of the original tax lien certificate.
- ▶ (Acts 1995, No. 95-408, p. 864, §18; Act 2018-577, §1.)

**Section 40-10-197**

## Section 40-10-198

### Rights and remedies of certificate holder.

- ▶ (a) Each holder of a tax lien certificate shall be entitled to the same rights and remedies with respect to the collection of the amounts due on the tax lien certificate as are available to the tax collecting official with respect to the collection of delinquent taxes, including, but not limited to, the right to institute garnishment proceedings against the taxpayer for the payment of taxes.
- ▶ (b) The holder of a tax lien certificate shall not be entitled to charge the taxpayer for the release or satisfaction of the tax lien any amount more than what would otherwise have been available to the tax collecting official with respect to the collection of the delinquent tax.
- ▶ (c) The holder of a tax lien certificate shall not have the right to enter upon or otherwise possess any property upon which he or she holds a tax lien until he or she receives a deed from the circuit clerk pursuant to a court action under this article. Prior to receiving a clerk's deed, the holder of a tax lien certificate shall not make any repairs or alterations to the property or require the property owner to pay mesne profits or rents as part of any redemption amount. The holder of a tax lien certificate shall not be held criminally or civilly liable for any code violation on the property occurring prior to obtaining a clerk's deed unless the holder of the tax lien certificate has otherwise violated this subsection.
- ▶ (Acts 1995, No. 95-408, p. 864, §20; Act 2018-577, §1.)

## Section 40-10-199

### Retention of tax liens not sold at auction; private tax lien sales; reporting

- ▶ (a) Tax liens that are not sold at the tax lien auction conducted by the tax collecting official shall be separated in the tax lien auction list as prescribed by Section 40-10-183 and the lien shall continue pursuant to Section 40-1-3. The tax collecting official, at any time after the tax lien auction date, may sell at private sale an unsold tax lien for no less than all taxes, interest, penalties, costs, and fees, plus the amount to be paid to the holder of a tax lien certificate who has not exercised his or her first right to purchase as provided in Section 40-10-191. The purchaser at private sale shall be entitled to interest on the amount paid at a rate agreed to by the tax collecting official, not to exceed 12 percent. All private tax lien sales shall be entered in the record of tax lien auctions and sales, as provided in Section 40-10-188.
- ▶ (b) All tax liens that remain unsold by the tax lien auction or sale shall be included in all future tax lien auctions or sales until sold.
- ▶ (c) Any tax lien that does not sell at auction shall be reported to the county commission when seeking approval of errors in assessments, litigations, or insolvents as the tax collecting official shall be allowed credit for taxes due to this state upon final settlement with the state Comptroller.
- ▶ (Act 2018-577, §2.)



## Section 40-10-200

### Financial interest by certain officers or employees in purchase of tax lien sold for delinquent taxes.

- ▶ (a) (1) Except as provided in subdivision (2), a tax assessing or tax collecting official, commissioner of revenue, judge or clerk of the court with jurisdiction over actions filed under this article, or any employee of any of those offices shall not knowingly have a direct or indirect financial interest in the purchase of any tax lien sold for delinquent taxes within their jurisdiction. A sale made in violation of this subsection is void.
- ▶ (2) This section does not apply to an attorney representing a party in the purchase of a tax lien sold for delinquent taxes or an employee of the attorney.
- ▶ A violation of this section is a Class C misdemeanor and the sureties on his or her official bond shall be liable for a penalty not to exceed five hundred dollars (\$500) and to be fixed by the circuit judge with jurisdiction in the county. The penalty shall be remitted to the general fund of the county.
- ▶ Section 2. Section 40-10-202 is added to the Code of Alabama 1975, to read as follows:
- ▶ (Act 2018-577, §2.)

## **Section 40-10-201 (no changes were made)**

### **Tax lien auction and sale conducted online or in person.**

- ▶ A tax collecting official may conduct a tax lien auction and sale online or in person in accordance with procedures established by the tax collecting official.
- ▶ (Act 2022-208, § 2.)

## **40-10-202**

### **Books and records as prima facie evidence.**

- ▶ Unless otherwise provided in the trial of any issue involving the auction, sale, or redemption of a tax lien certificate, an action for public auction, or a foreclosure and quiet title action filed under this article, the originals of certified copies of the books and records belonging to the office of the tax assessing official, tax collecting official, of board of equalization required to be kept by law shall be prima facie evidence of the facts included in the books or records.
- ▶ Section 3. This act applies to all tax liens for which a final judgement in a foreclosure and quiet title action has not been rendered on or before June 1, 2024.
- ▶ Section 4. This act shall become effective on June 1, 2024.

# Docket

## Certificate of Purchase for Land Sold By Tax Lien Auction or Tax Lien Sale SHELBY COUNTY

Docket

Tax Year: 2023  
Date of Auction/Sale: 4/2/2024

Purchaser: GL JOHNSON LLC  
Interest Rate Per Annum: 0%

I, DON ARMSTRONG, Tax Collecting Official of SHELBY COUNTY, hereby certify that the following real estate, lying in SHELBY COUNTY, was assessed, as of October 1, 2022, by the Tax Assessing Official of said County to 261 LAND LLC for the ad valorem taxes due for 2023. Said taxes became delinquent and an application, of which due notice was given, was regularly made to the Tax Collecting Officials Office of said County for a decree for the said land for the payment of the taxes and charges due thereon. A decree was rendered by the Tax Collecting Official on the 2ND DAY OF APRIL, 2024, for Auction or sale of the Tax Lien on said land as prescribed by the law. Notice of the tax lien auction/sale was given by First Class Mail and one of the following methods at least 30 days prior to the tax lien auction: advertising once a week for three consecutive weeks in a newspaper with general circulation in the county where the property is located or advertising on an online website controlled by the tax collecting official, or by posting at the courthouse of the county and if possible in a public place in the precinct where the property is located. Pursuant to said decree and notice of auction, the Tax Lien on said land was, on the 2ND DAY OF APRIL, 2024, offered for sale at public tax lien auction/sale, online or at www.shelbyal.com of said County. The tax lien was purchased by GL JOHNSON LLC for the amount of such taxes, costs, and fees aggregating the sum of \$1,306.15 made up of the following items, to wit:

### Unpaid Taxes, Fees, and Cost:

	Gross	Exemption	Net
State Tax	\$166.79	\$0.00	\$166.79
County Tax	\$603.01	\$0.00	\$603.01
Municipal Tax	\$438.04	\$0.00	\$438.04
School Tax	\$0.00	\$0.00	\$0.00
Interest			\$48.31
Fees			\$50.00
Advertising			\$0.00
Total:			\$1,306.15

### LEGAL DESCRIPTION

MAP NUMBER: 13 8 33 0 000 CODE1: 0 CODE2: 0

SUB DIVISION1:

MAP BOOK: PAGE:

SUB DIVISION2:

MAP BOOK: PAGE:

PRIMARY LOT: PRIMARYBLOCK:

SECONDARY LOT: SECONDARYBLOCK:

SECTION1 33 TOWNSHIP1 205 RANGE1 3W  
SECTION2 TOWNSHIP2 RANGE2  
SECTION3 TOWNSHIP3 RANGE3  
SECTION4 TOWNSHIP4 RANGE4  
LOT DIM1 LOT DIM2 ACRES 28.525

SQ FT 1242549

METES AND BOUNDS: BEG SW COR SE1/4 NW1/4 N547.64 N332.38 TO BEAVERDAM CREEK ELY & SELV ALG CRK 808.62 S64.17 SE65.48 S383.31 SW992.53 SWLY779.59 TO NE ROW COPPERHEAD RD NW ALG ROW293.28 NE214.38 NELY484.09 NE257.52 TO POB

Parcel Number: 13 8 33 0 000 029.018

Certificate No: 2023-1  
Assessed To: 261 LAND LLC  
Assessed Value: \$25,660  
Assessment Class: 03

This certificate bears interest at the rate per annum bid on by the purchaser at the tax lien auction or agreed upon at the tax lien sale on the amount described above from the date of the tax lien auction or tax lien sale.

Given under my hand, this the 31st day of May, 2024

*Don Armstrong*

Tax Collecting Official

5/31/2024  
Date

# Certificate of Purchase

Tax Lien Auction or Sale  
**Certificate of Purchase**  
 SHELBY COUNTY

Certificate of Purchase

Tax Year: 2023  
 Interest Rate Per Annum: 0%

Date of Auction/Sale: 4/2/2024

I HEREBY CERTIFY, that at a Tax Lien Auction or Sale for Delinquent Taxes for the year 2023 held at 8:30 A.M on THE 2ND DAY OF APRIL, 2024 in accordance with the Law, a Tax Lien on the Tract hereinafter described situated in SHELBY COUNTY, Alabama, was sold to the purchaser or previous investor indicated below for the "CERTIFIED TOTAL" being the amount of taxes, costs, and fees on the whole of said real estate and for which the purchaser is to receive interest until redemption at the rate indicated.

Purchaser: GL JOHNSON LLC  
 Previous Investor (if any):  
 Receipt: 55403  
 Parcel: 13 8 33 0 000 029.018  
 Certificate Number: 2023-1

**LEGAL DESCRIPTION**

MAP NUMBER: 13 8 33 0 000 CODE1: 0 CODE2: 0

SUB DIVISION 1:

SUB DIVISION 2:

PRIMARY LOT: PRIMARY BLOCK:

SECONDARY LOT: SECONDARY BLOCK:

MAP BOOK: PAGE:  
 MAP BOOK: PAGE:

SECTION1 33 TOWNSHIP1 20S RANGE1 3W  
 SECTION2 TOWNSHIP2 RANGE2  
 SECTION3 TOWNSHIP3 RANGE3  
 SECTION4 TOWNSHIP4 RANGE4  
 LOT DIM1 LOT DIM2 ACRES 28.525

SQ FT 1,242,549.000

**METES AND BOUNDS:**

Assessed Value: \$25,660  
 Assessed to: 261 LAND LLC

BEG SW COR SE1/4 NW1/4 N547.64 NE332.38 TO BEAVERDAM CREEK ELY & SELY ALG CRK 808.62  
 S64.17 SE65.48 S383.31 SW992.53 SWLY779.59 TO NE ROW COPPERHEAD RD NW ALG ROW293.28  
 NE214.38 NELY484.09 NE257.52 TO POB

Tax Amount: \$1,207.84  
 Interest: \$48.31  
 Penalty: \$0.00  
 Fee: \$50.00

Certified Total \$1,306.15

IN WITNESS WHEREOF, I have hereunto set my hand and seal

*Don Johnson*

5/31/2024

Tax Collecting Official Date

Date: \_\_\_\_\_ FOR VALUE RECEIVED, I hereby assign all my right, title, and interest in and to within certificate to.

Name and address

Signature of purchaser

WITNESS:

Notary Public

Assignment Received and Acknowledged:

My Commission Expires: \_\_\_\_\_

Tax Collecting Official Date

# Certificate of Redemption

## Certificate of Redemption Tax Lien Auction or Sale

540-10-194, Code of Ala. 1975

Certificate of Redemption

State of Alabama, SHELBY COUNTY

Office of the Tax Collecting Official, SHELBY COUNTY

Tax lien certificate Number: 2023-1  
Parcel Number: 13 8 33 0 000 029.018  
Document Number: 1

I HEREBY CERTIFY that the Tax lien hereinafter described, situated in SHELBY COUNTY and the State of Alabama which was sold for Delinquent Taxes for the year 2023 has this day been redeemed by: 261 LAND LLC

---

<b>Parcel ID:</b>	13 8 33 0 000 029.018	<b>Certificate of Purchase No:</b>	2023-1	<b>Amount:</b>	\$1,306.15
<b>Owner Name:</b>	261 LAND LLC	<b>Auction Date:</b>	4/2/2024		

---

2023 Tax Lien Auction	\$1,306.15
Interest	\$0.00
Redemption Fee	\$10.00
	<hr/>
	\$1,316.15

---

In Witness Whereof, I have set my Hand and Seal, this 23rd Day of April, 2024 Tax Collecting Official of SHELBY COUNTY, State of Alabama.

*Don Armstrong*  
By  
Tax Collecting Official

---

LIEN HOLDER:  
GL JOHNSON LLC

RETURN DOCUMENT TO:  
(By person redeeming property)

# Transfer Application from Investors

Transfer Application from Investor to Another Investor

## Tax Lien Auction or Sale Certificate of Purchase SHELBY COUNTY

Tax Year: 2021  
Interest Rate Per Annum: 12%

Date of Auction/Sale: 4/17/2022

THE SHELBY COUNTY, that at a Tax Lien Auction or Sale for Delinquent Taxes for the year 2021 held at 8:30 AM on THE 17TH DAY OF APRIL, 2022 in accordance with the Law, a Tax Lien on the Tract hereinafter described situated in SHELBY COUNTY, Alabama, was sold to the purchaser or previous investor indicated below for the "CERTIFIED TOTAL" being the amount of taxes, costs, and fees on the whole of said real estate and for which the purchaser is to receive interest until redemption at the rate indicated.

Purchaser: HAYBERRY PROPERTIES LLC  
Previous Investor (if any):  
Receipt #: 60277  
Parcel: 21 7 35 1 001 044.000  
Certificate Number: 2021-333

### LEGAL DESCRIPTION

MAP NUMBER: 21 7 35 1 000 CODEF1: 00 CODEF2: 00

MAP BOOK: 06 PAGE: 006

SUB DIVISION1:

MAP BOOK: 06 PAGE: 006

SUB DIVISION2:

PRIMARY LOT: PRIMARYBLOCK: 000

SECONDARY LOT: SECONDARYBLOCK: 000

SECTION1 35 TOWNSHIP1 216 RANGE1 01W

SECTION2 0 TOWNSHIP2 03 RANGE2 03

SECTION3 0 TOWNSHIP3 03 RANGE3 03

SECTION4 0 TOWNSHIP4 RANGE4

LOT DIM1 0.20 LOT DIM2 0.00 ACRES: 0.153

60 FT 6,514.000

### METES AND BOUNDS:

COM BET G ROW CO RD 37 & N NEW CO RD 70 SW130(S) TO POB SW215(S) N65(S) E205(S) TO POB

Assessed Value: \$620

Assessed to: SALSTER NELLIE JEAN WOODS & WOODS GORDON & WOODS DAVID BELTON

Tax Amount: \$44.28  
Interest: \$1.33  
Penalty: \$0.00  
Fee: \$50.00

Certified Total: \$95.61

IN WITNESS WHEREOF, I have hereunto set my hand and seal

*Don Armstrong*

Tax Collecting Official

4/17/2022  
Date

Date: 5/16/23 FOR VALUE RECEIVED, I have assigned my right, title, and interest in and to within certificate to:

*Blake McBee*

Name and address

Signature of purchaser

WITNESS:

*April Clark*  
Notary Public

My Commission Expires: 9-1-2022



Assignment Received and Acknowledged:

*Don Armstrong*  
Tax Collecting Official Date 5/17/2023



# Certificate of Purchase issued to New Investor

New Certificate of Purchase Issued to New Investor

## Tax Lien Auction or Sale Certificate of Purchase SHELBY COUNTY

Tax Year: 2021  
Interest Rate Per Annum: 12%

Date of Auction/Sale: 4/4/2022

I HEREBY CERTIFY, that at a Tax Lien Auction or Sale for Delinquent Taxes for the year 2021 held at 8.30 AM on THE 4TH DAY OF APRIL, 2022 in accordance with the Law, a Tax Lien on the Tract hereinafter described situated in SHELBY COUNTY, Alabama, was sold to the purchaser or previous investor indicated below for the "CERTIFIED TOTAL" being the amount of taxes, costs, and fees on the whole of said real estate and for which the purchaser is to receive interest until redemption at the rate indicated.

Purchaser: BLAKE MCBEE  
Previous Investor (if any): MAYBERRY PROPERTIES LLC  
Receipt: 69277  
Parcel: 21 7 35 1 001 044.000  
Certificate Number: 2021-333

### LEGAL DESCRIPTION

MAP NUMBER: 21 7 35 1 000 CODE1: 00 CODE2: 00  
SUB DIVISION1: MAP BOOK: 00 PAGE: 000  
SUB DIVISION2: MAP BOOK: 00 PAGE: 000  
PRIMARY LOT: PRIMARYBLOCK: 000  
SECONDARY LOT: SECONDARYBLOCK: 000

SECTION1 35 TOWNSHIP1 21S RANGE1 01W  
SECTION2 0 TOWNSHIP2 00 RANGE2 00  
SECTION3 0 TOWNSHIP3 00 RANGE3 00  
SECTION4 0 TOWNSHIP4 00 RANGE4 00  
LOT DIM1 0.00 LOT DIM2 0.00 ACRES 0.150 SQ FT 6,534.000

METES AND BOUNDS: COM INT W ROW CO RD 37 & N ROW CO RD 78 SW130(S) TO POB SW215(S) N65(S) E205(S) TO POB  
Assessed Value: \$820  
Assessed to: SALSTER NELLIE JEAN WOODS & WOODS GORDON & WOODS DAVID BELTON

Tax Amount: \$44.28  
Interest: \$1.33  
Penalty: \$0.00  
Fee: \$50.00

Certified Total \$95.61

IN WITNESS WHEREOF, I have hereunto set my hand and seal

*Don Armstrong*

Tax Collecting Official Date 5/31/2024

Date: \_\_\_\_\_ FOR VALUE RECEIVED, I hereby assign all my right, title, and interest in and to within certificate to.

Name and address

Signature of purchaser

WITNESS:

Notary Public

Assignment Received and Acknowledged:

My Commission Expires: \_\_\_\_\_

Tax Collecting Official Date