

Alabama Department of Revenue

News Release

Jan. 3, 2001

Property Tax Extensions Granted to North Alabama Counties Struck by Snow and Ice Storms

Montgomery, Jan. 3, 2001—State Revenue Commissioner Michael L. Patterson issued an order late Tuesday granting an automatic Alabama property tax filing and payment extension to taxpayers located in several north Alabama counties which declared road closings and courthouse closings on Jan. 2, 2001, due to recent snow and ice storms.

The property tax filing and payment extension runs through Jan. 3, 2001. As of late Tuesday, the Revenue Department had been notified that the following counties were affected by road closings or courthouse closings: Colbert, DeKalb, Jackson, Lawrence, Limestone, Madison and Marshall. Other north Alabama counties may also be included in the extension order as determined necessary by the county tax-collecting official. The department received reports from several north Alabama counties, including Jefferson County, that reported courthouse openings on January 2, but with limited staffing, as many county workers were unable to report to their jobs because of road closings and hazardous road conditions.

The extension order allows taxpayers in the affected counties an additional day to pay their property taxes without penalty to the proper county tax-collecting official.

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MICHAEL PATTERSON
Commissioner

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GEORGE E. MINGLEDORFF III
Assistant Commissioner
LEWIS A. EASTERLY
Secretary

ORDER OF THE COMMISSIONER OF REVENUE

Due to the extreme hardships placed on Alabama taxpayers who reside in locations which have been severely hit by ice and snow storms, thus closing roads and Courthouses on January 2, 2001, under the power granted to me by §40-2-11(1)(13), **Code of Alabama 1975**, I hereby issue the following order:

I GENERAL RULE

- (a) **EXTENSION OF TIME FOR ASSESSING PROPERTY FOR AD VALOREM TAX PURPOSES AND PAYING PROPERTY TAXES WITHOUT PENALTY.** For purposes of applying the Property Tax Charge under the laws of the State of Alabama with respect to the assessment of property for ad valorem tax purposes and the payment of ad valorem taxes without a penalty of any Alabama taxpayer who resides in a location where roads were closed due to ice or snow or the county courthouse was closed, such person, firm or corporation is granted an extension until January 3, 2001, to file Alabama tax returns or pay taxes for those Alabama taxes/fees enumerated above that would have been due on or before January 2, 2001, and remit the amount of tax due to the County Tax Collecting Official without payment of penalty.
- (b) **AFFECTED AREAS.** For purposes of this section,
- (1) **IN GENERAL--.** Affected areas are defined as those geographical areas or locations which have suffered highway or road closings due to ice or snow on January 2, 2001.

Entered this 2nd day of January 2001.

SIGNED



Michael Patterson, Commissioner
Alabama Department of Revenue

ATTEST



Lewis A. Easterly, Secretary
Alabama Department of Revenue