

810-4-1-.20 Specifications for Legal Advertising by County Tax Collecting Officials in Conjunction with Ad Valorem Tax Delinquencies

(1) PURPOSE - This rule is issued pursuant to the authority contained in Code of Alabama 1975 § 40-2-11(3) for the purpose of promulgating specifications for legal advertising by county tax collection officials associated with the sale of property for non-payment of ad valorem tax and advertising of insolvent ad valorem tax accounts which will be used to establish the cost of that portion of the advertising for which the state will be liable under Code of Alabama 1975 §§ 40-10-6, 40-10-22 & 40-5-23.

(2) EXTENT OF APPLICATION - The specifications as set forth in this rule shall apply to advertising of the following:

- (a) Notice of Hearing provided to fiduciaries pursuant to Code of Alabama 1975 § 40-10-4(b);
- (b) Notice of Hearing provided to non-residents pursuant to Code of Alabama 1975 § 40-10-4(c);
- (c) Notice of Hearing provided to residents otherwise un-servable pursuant to Code of Alabama 1975 § 40-10-4(e);
- (d) Notice of Hearing provided to Owners Unknown pursuant to Code of Alabama 1975 § 40-10-5;
- (e) Notice of Sale published pursuant to Code of Alabama 1975 § 40-10-12;
- (f) List of Insolvents published pursuant to Code of Alabama 1975 § 40-5-23

(3) PORTION PAYABLE - For the Notice of Hearing and Notice of Sale advertising the entire amount of the caption and conclusion and that portion of each advertising relating to property which is ultimately sold to the state shall be payable by the state. Any costs of advertising that relate to an individual property must be included in the amount for which that property is ultimately sold, or in the amount collected from the delinquent taxpayer if taxes are paid prior to sale. For the List of Insolvents, one-third of the total cost of the advertising shall be payable by the state.

(4) LIMITATIONS OF APPLICATION - No advertising other than as listed in paragraph (2) of this rule which is placed by a county tax collecting official shall be payable in whole or in part by the state even if done in conjunction with an ad valorem tax delinquency unless there is a statute or legislative act which mandates the advertising and such statute or legislative act specifically provides that the state shall be liable for all or some of the mandated advertising. Any advertising not listed in paragraph (2) which is otherwise payable by the state shall be payable only to the

extent as specifically stated in the statute or legislative act creating the liability for payment by the state.

(5) NOTICE OF SPECIFICATIONS - The tax collection official in each county shall provide a copy of this or any subsequently revised regulation on this topic to each and every newspaper publisher in which advertising is placed at the time each and every original advertising copy is submitted to a newspaper in order for the publisher to be informed of the specifications for advertising which thereafter must form the basis of the billing to the state for all advertisings made pursuant to paragraph (2) of this rule. Nothing in this rule shall prohibit the tax collecting official from placing an advertisement not in compliance with these specifications, however the billing to the state for any non-conforming advertisement must be made as if the specifications were complied with. The placing of a non-conforming advertisement or the failure of a tax collection official to provide these specifications to a publisher will result in liability of the county for costs in excess of those which are payable by the state as if these specifications were met.

(6) REQUIREMENTS FOR INVOICES - Invoices for advertisings to be paid in whole or in part by the state must be made to the account of the Alabama Department of Revenue, Property Tax Division (or some identifiable variation thereof), ATTN: State Land Agent, PO Box 327210, Montgomery, AL 36132, or some other address as directed by the Department of Revenue. The invoice may be personally delivered by an agent or commercial service, or mailed via the United States Postal Service. Invoices made to a party other than the Department of Revenue or containing carryovers/balance due amounts will not be processed for payment. No reimbursement to the county or any official who has paid an invoice in whole or in part will be made.

(a) Only those charges which are payable by the state in conjunction with advertisings made pursuant to paragraph (2) of this rule shall be included on the invoice with the exception that if for the List of Insolvents, the total cost of advertising the List of Insolvents must be shown with the state's portion extended to the amount due column. The invoice must specify the nature of the advertising as a Notice of Hearing, Notice of Sale, or List of Insolvent. If the advertising is for a Notice of Hearing or Notice of Sale, the caption and conclusion must be itemized separately from the portion pertaining to individual properties and must contain the notation "Caption & Conclusion." The portion pertaining to individual properties sold to the state should be grouped together and must contain the notation "Property Sold to the State."

(b) If the advertising is made pursuant to some statute or legislative act other than as set out in paragraph(2) of this Rule, the invoice must contain information sufficient to identify the nature of the advertising and under what statute or legislative act it is made, along with notations similar to those for the Notice of Hearing and Notice of Sale relating to captions and conclusions if the state is liable for the entire cost of some or all of the advertising and individual properties sold to the state, if applicable.

(c) The itemization of various components of each invoice must include the basis for the charge, that is the number of words, lines, inches, etc. being billed, and the

billing rate, that is the dollars and/or cents per word, line, inch, or other unit specified as the basis for the charge.

(d) Submitted invoices must be original and unadulterated. Copies of invoices and invoices which have had portions obliterated by any method or otherwise do not conform to any part of this Rule will be rejected.

(7) INVOICE SUBMISSION - Invoices meeting the requirements of paragraph(6) of this Rule are to be submitted as soon after the completion of the advertising as is practical but in no case later than the 15th day of September of the year in which the advertising is done. In conjunction with invoice submission the newspaper must provide two (2) copies of each original tear sheet, clipping or publication and an original proof of publication affidavit containing the raised seal of the notary before whom the affidavit is given. Any invoice submitted not in proper form and without supporting documents as listed in this paragraph shall not be approved for payment. The remitter of a non-conforming invoice shall be notified of the deficiency of the submission and the nature of the deficiency by written statement provided to the remitter by U.S. Mail or facsimile transmission via telephone transmission lines.

(8) SPECIFICATIONS FOR ADVERTISING COPY - The specifications as herein listed form the basis for the maximum amount that is invoiced to the state on each and every advertising for which the state is liable.

(a) Notice of Hearing - The basis for invoices to the state for publications made pursuant to paragraph (2)(a), (b), (c) & (d) of this rule are hereby established as:

1. Caption - The caption for the Notice of Hearing shall be invoiced on the basis of 54 words maximum as follows:

NOTICE
DELINQUENT
TAXPAYERS
State of Alabama

_____County
To whom it may
concern: Take notice
that the Tax Collector of
said County has filed in
my office a list of
delinquent taxpayers,
and of real estate upon
which taxes are due;
and therein reported as
assessed to you the
following real estate, to-
wit:

2. Individual Taxpayer Entries - The entries for the Notice of Hearing pertaining to individual taxpayers shall be invoiced on the basis of the following items:

- (i) the taxpayer's name as it appears on the list of assessments,
- (ii) the phrase "Tax and cost," and
- (iii) the dollar and cents amount of tax and costs expressed in numerical form.

3. Conclusion - The conclusion for the Notice of Hearing shall be invoiced on the basis of 71 words maximum as follows:

This is to notify you to appear before the Probate Court of said county, at the next term thereof, commencing on MONDAY, the _____ day of _____, 20___, then and there to show cause, if any you have, why a decree for the sale of said real estate should not be made for the payment of the taxes assessed upon the same, fees and costs.

_____ Probate Judge

(b) Notice of Sale - The basis for invoices to the state for publications made pursuant to paragraph (2)(e) of this rule are hereby established as:

1. Caption - The caption for the Notice of Hearing shall be invoiced on the basis of 77 words maximum as follows:

TAX COLLECTOR'S
SALE
State of Alabama
_____ County

By virtue of a decree rendered by the Probate Court, at the April Term of said county, I will proceed to sell to the highest bidder, for cash, before the Courthouse door, in _____ County, within the legal hours of

sale, on _____, the ____ day
of _____, 20____ the following
described real estate, for the
taxes and costs due thereon for
the tax year ____, to-wit:

2. Individual Taxpayer and Property Entries - The entries for the Notice of Sale pertaining to individual taxpayers and properties shall be invoiced on the basis of:

- (i) the taxpayer's name as it appears on the list of assessments,
- (ii) one number in the nature of an account/key/unit number,
- (iii) the parcel identification number of the property which is being sold,
- (iiii) the legal description of the property which is being sold,
- (v) the phrase "State and county tax and costs" along with the total dollars and cents of state and county tax and costs expressed in numerical form, and
- (vi) the phrase "City of _____ tax and costs" along with the total dollars and cents of city tax and costs expressed in numerical form, with the account number being optional at the discretion of the tax collection official, the legal description being limited to only those words, numbers and phrases which are necessary to physically locate said property with sufficiency, and the city cost and tax entr(y)(ies) applicable only if the property has the same due.

3. No entries relative to the mailing address of the taxpayer, the physical property address, inclusion of costs or fees listed separately from state and county or municipal costs and fees, or identification of the fact, nature, character or extent of any improvements located on the property, or prior tax sale history shall be included in the billing to the state. Any weed liens, demolition liens, forest fees, storm water fees, garbage fees, penalties, officers fees, interest, or any charge whatsoever must be included in the billing for the applicable state and county tax and costs or city tax and costs.

4. Conclusion - The conclusion for the Notice of Sale shall be invoiced on the basis of 10 words maximum as follows:

_____ Tax Collector
April 6th, 13th, 20th, 20____

(c) List of Insolvents - The basis for invoices to the state for publications made pursuant to paragraphs (2)(f) of this rule is hereby established as:

1. Caption - The caption for the List of Insolvents shall be invoiced on the basis of 44 words maximum as follows:

INSOLVENTS
State of Alabama
_____ County
Take notice that on the
day of _____, 20____,
the County Commission
of _____ County
in its regular meeting did
approve the following list
of insolvent taxpayers in
the county for the ____ tax
year.

2. Individual Taxpayer Entries - The entries for the List of Insolvents pertaining to individual taxpayers shall be invoiced on the basis of :

(i) the taxpayer's name as it appears on the list of assessments, and

(ii) the dollar and cents amount of tax expressed in numerical form.

3. Conclusion - The conclusion for the List of Insolvents shall be invoiced on the basis of 9 words maximum as follows:

_Tax Collector
July 6th, 13th,
20____

(d) Other Advertising - Any advertising relating to an ad valorem tax delinquency done pursuant to any statute or act but not listed in paragraphs (a), (b), or (c) of this paragraph, which by the provisions of any statute or act must be paid for in whole or in part by the state, must have the maximum number of words or other content of the advertising which will be paid by the state approved in advance of the incurrance of the obligation. Such approval shall be made by the State Land Agent or other person as designated by the Department of Revenue.

(9) TYPEFACE AND WORD, LINE AND INCH COUNT SPECIFICATIONS - The entire amount of all advertising billed to the state pursuant to paragraph (2) of this rule shall be made in standard form.

(a) Standard Form for Billing on a Per Word Basis - Each and every word of advertising billed to the state on a per word basis must be billed as if it were done in a typeface size of 5 1/2 points.

1. For advertising billed on a per word basis, the following shall be considered one word:

(i) hyphenated words, phrases or strings of numbers.

(ii) numerical expressions of dollars and cents, such as "\$10.10" for Ten dollars and ten cents.

(iii) abbreviations for compound words, such as, "S.E." for southeast.

(b) Standard Form for Billing on a Per Line Basis - Each and every word of advertising billed to the state on a per line basis must be billed as if it were done in a typeface size of 5 1/2 points and formatted on a ten column broadsheet, 20 1/2 inches deep. Any deviation or variation from billing based on the preceding specifications of this subsection must be approved by the Department of Revenue in advance of publication of the advertising. The total number of available characters per line must be utilized with respect to all entries pertaining to an individual taxpayer, the property of that taxpayer, the amounts due by that taxpayer, and the caption and conclusion, with the exception that entire words need not be broken and may be started on the next line following the one on which the entire word will not fit and with the exception that the headings and footers on the captions and conclusions may be inserted as shown on the examples contained in Paragraph (7) of this Rule, but such headings and footers must be in the specified typeface size. Any word, phrase or number which is submitted to the newspaper with hyphens already contained therein must be broken at the hyphen first occurring prior to that portion which follows that will not fit on that line. The number of lines shall be calculated beginning with the first character of that portion of the advertising for which the state is liable and continue until the last character of that portion of the advertising. If blank lines or lines filled with any character whatsoever are used to separate one advertisement of an individual taxpayers' information from another individual taxpayers' information, that blank line shall not be used in determining the number of lines in the billing to the state. If blank lines or lines filled with any character whatsoever are used to separate any advertising copy within the caption or conclusion, that blank line shall not be used in determining the number of lines in the billing to the state.

(c) Standard Form for Billing on a Per Inch Basis - Each and every word of advertising billed to the state on a per inch basis must be billed as if it

were done in a typeface size of 5 1/2 points and formatted on a ten column broadsheet, 20 1/2 inches deep. Any deviation or variation from billing based on the preceding specifications of this subsection must be approved by the Department of Revenue in advance of publication of the advertising. The total number of available characters per line must be utilized with respect to all entries pertaining to an individual taxpayer, the property of that taxpayer, the amounts due by that taxpayer, and the caption and conclusion, with the exception that entire words need not be broken and may be started on the next line following the one on which the entire word will not fit and with the exception that the headings and footers on the captions and conclusions may be inserted as shown on the examples contained in Paragraph (7) of this Rule, but such headings and footers must be in the specified typeface size. Any word, phrase or number which is submitted to the newspaper with hyphens already contained therein must be broken at the hyphen first occurring prior to that portion which follows that will not fit on that line. The number of inches shall be calculated beginning with the first character of that portion of the advertising for which the state is liable and continue until the last character of that portion of the advertising. If blank lines or lines filled with any character whatsoever are used to separate one advertisement of an individual taxpayers' information from another individual taxpayers' information, that blank line shall not be used in determining the number of inches in the billing to the state. If blank lines or lines filled with any character whatsoever are used to separate any advertising copy within the caption or conclusion, that blank line shall not be used in determining the number of inches in the billing to the state

(10) NUMBER OF INSERTIONS - The state shall be billed only for one advertising per week for the number of weeks the statute or act mandating the advertising requires it to be made.

(11) RESTRICTIONS ON PAYMENT FOR ADVERTISING - The state shall be liable for only those advertisings which are found to have been legally undertaken and on which all requirements of this Rule and the statute or act mandating the advertising are met. Any advertising found to be illegally made or made not in compliance with this Rule and the statute or act mandating it shall not be paid for by the state and if paid for under the premise of being legally undertaken or made in compliance with this Rule and the statute or act mandating it shall be reimbursable to the state by the party responsible for placing the advertising upon determination by the Department of Revenue of its impropriety. Determination of the nature of any impropriety and demand for reimbursement shall be made in writing within two years of submission of the invoice to the Department of Revenue. Should such impropriety be discovered prior to payment of the invoice, the newspaper, the official responsible for placing the advertisement and the county governing body shall be notified in writing of the nature of the impropriety and the fact of the Department's decision not to pay.

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Authority: Code of Alabama 1975 §§ 40-2-11(3), 40-10-6, 40-10-22 & 40-5-23

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