

REDEMPTION OF TAX LIENS 40-10 193 & 40-10-195

Tax liens auctioned or sold may be redeemed by the following:

1. The owner, including a partial owner of less than whole in the real property, or his or her heirs or personal representative.
2. Any mortgagee or purchaser of the property or any portion of the property.
3. Any person listed under subsection (a) of Section 40-10-120, ***Code of Alabama 1975***, if the property had been sold for taxes.

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 and fees and cost paid to the purchaser the tax lien certificate, plus any due and owing taxes, interest, penalties, and cost due. The tax collecting official shall provide a separate receipt for any current taxes, interest, penalties, fees, or cost paid.

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 bear interest at the rate of interest specified in the tax lien certificate.