

Code of Alabama

Title 40. Revenue and Taxation. (Refs & Annos)

Chapter 10. Sale of Land. (Refs & Annos)

Article 5. Redemption of Land Sold for Taxes. (Refs & Annos)

Ala.Code 1975 § 40-10-120

§ 40-10-120. When and by whom land may be redeemed.

Currentness

(a) Real estate which hereafter may be sold for taxes and purchased by the state may be redeemed at any time before the title passes out of the state or, if purchased by any other purchaser, may be redeemed at any time within three years from the date of the sale by the owner, his or her heirs, or personal representatives, or by any mortgagee or purchaser of such lands, or any part thereof, or by any person having an interest therein, or in any part thereof, legal or equitable, in severalty or as tenant in common, including a judgment creditor or other creditor having a lien thereon, or on any part thereof; and an infant or insane person entitled to redeem at any time before the expiration of three years from the sale may redeem at any time within one year after the removal of the disability; and such redemption may be of any part of the lands so sold, which includes the whole of the interest of the redemptioner. If the mortgage or other instrument creating a lien under which a party seeks to redeem is duly recorded at the time of the tax sale, the party shall, in addition to the time herein specified, have the right to redeem the real estate sold, or any portion thereof covered by his or her mortgage or lien, at any time within one year from the date of written notice from the purchaser of his or her purchase of the lands at tax sale served upon such party, and notice served upon either the original mortgagees or lienholders or their transferee of record, or their heirs, personal representatives, or assigns shall be sufficient notice.

(b) If any real property has been sold for taxes and is subject to redemption from the sale as set forth in subsection (a) and has also been sold in one or more subsequent sales for taxes, then any party entitled to redeem such sale for taxes may redeem such sale if the redemptioner simultaneously redeems his or her sale and all subsequent sales. In the event of a redemption of successive sales, the redemption amount shall be ascertained by applying the provisions of [Sections 40-10-121](#) and [40-10-122](#). Redemption amounts computed pursuant to [Section 40-10-121](#) shall be paid as stated therein. Redemption amounts computed pursuant to [Section 40-10-122](#) shall be paid as stated therein if the purchaser had the right to redeem pursuant to subsection (a) or was the owner of the then current tax certificate or tax title. Otherwise, those funds shall be disposed of as set forth in [Section 40-10-28](#) and paid to such purchaser or his or her assignee only as set forth in [Section 40-10-28](#), with the time limits for such application computed utilizing the sale date when the purchaser's interest was sold for taxes.

**Credits**

(Acts 1935, No. 194, p. 256; Code 1940, T. 51, § 303; [Act 2009-508, p. 937, § 1.](#))

[Notes of Decisions \(51\)](#)

Ala. Code 1975 § 40-10-120, AL ST § 40-10-120

Current through Act 2019-540.