

**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 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.)*