

810-4-3-.01 Scope of Rules. The purpose of this rule is to establish guidelines and procedures for the assessing and granting of abatements of noneducational property taxes on certain industrial property, in order to comply with Title 40, Section 9B, Code of Alabama 1975.

Author: Jennifer D. Hughes

Authority: Section 40-2A-7(a)(5), Title 40, Section 9B, Code of Alabama 1975

History: Filed October 29, 1992. Refiled November 16, 1992. Certification filed February 26, 1993, effective April 1, 1993.

Amended: Filed December 15, 2004, effective January 19, 2005.