

810-4-3-.07 Enforcement.

(1) The Department of Revenue shall enforce the provisions of Title 40, Section 9B, Code of Alabama 1975 under the authority granted to the Department of Revenue in Section 40-2-11 of the 1975 Code of Alabama, as amended, which states that it shall be the duty of the Department of Revenue and it shall have the power and authority to have and exercise general and complete supervision and control of the valuation, equalization, and assessment of property and of the enforcement of the tax laws of the state, and of the several county tax assessors and county tax collectors, probate judges, and each and every state and county official, board, or commission charged with any duty in the enforcement of tax laws.

(2) The Department of Revenue through the Property Tax Division shall review and conduct such inspections and investigations as necessary of abatements granted to verify property qualifying under Title 40, Section 9B, Code of Alabama 1975.

Author: Jennifer D. Hughes

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

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