

810-4-3-.06 Administrative Procedures. The Alabama Department of Revenue shall make available forms for applying for an abatement of noneducational property taxes. The forms shall include information that will be necessary for the governing body to which it is submitted to make a reasonable cost/benefit analysis as to the proposed industrial development property and to determine the maximum period of tax abatement.

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

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