



## **The Alabama Association of Assessing Officials**

### *Legal Descriptions & the Law*

Orange Beach, AL  
August 11, 2016



## *Presentation Objectives*

- **Focus**— Explore how to handle different types of mapping situations.
- Discussion Areas:
  - Mapping Specifications
    - Laws and Regulations
    - Property Descriptions
  - Code of Alabama
  - Insufficient Legal Descriptions



# Mapping FAQ

Mapping Specifications

## **LAWS AND REGULATIONS**



## *Mapping Specifications* *Laws and Regulations*

- §40-7-27 requires the tax assessor to complete the assessment of property no later than the last Monday in February.
- For this schedule to be met, the following mapping and appraisal schedule must be complied with



## *Mapping Specifications* *Laws and Regulations*

1. All mapping including name changes, splits, and new subdivisions must be maintained in a current up-to-date-status.



## *Mapping Specifications* *Laws and Regulations*

2. Deeds and other vesting instruments, including wills and recorded subdivision plats, filed in the probate office should be completely mapped and ready for field review within 30 days after the date the instrument was filed in the probate office or made available to the tax assessor's office.



## *Mapping Specifications* *Laws and Regulations*

3. Mapping for instruments executed between October 1 and September 30 will therefore be completed by October 30. The date of the instrument that determines the tax year, is the date of signing, and not the date it is filed in the Probate Office.



Mapping specifications

## **PROPERTY DESCRIPTIONS**





## *Mapping Specifications*

### *Property Descriptions*

- Definition
  - A property description describes by words the exact location, geometric shape, and size of the parcel being mapped using an abbreviated form and eliminating information not essential to the plotting of the parcel.



## *Mapping Specifications* *Property Descriptions*

- Fractional subdivisions of sections of land such as A,B,C, and etc. are not acceptable
  - Instead use  $\frac{1}{4}$   $\frac{1}{4}$  section,  $\frac{1}{2}$  section, and full section when able
- Section, Township, and Range should be shown
  - Include name of city if in an urban area



## *Mapping Specifications* *Property Descriptions*

- Subdivided property should include the following
  - Lot
  - Block
  - Subdivision
  - City or Town
  - Map Book & Page
  - Section, Township, & Range (eventually)



## *Mapping Specifications* *Property Descriptions*

- Subdivided property in rural area should include
  - Lot
  - Block
  - Section
  - Township
  - Range



## *Mapping Specifications* *Property Descriptions*

- Metes and Bounds Description
  - Definite and existing point to start from
    - $\frac{1}{4}$   $\frac{1}{4}$  section corner
    - Intersection of two roads
    - Road ROW and a section
  - Distance and direction to POB
    - SW'ly 200 ft
    - NE'ly 40 ft



## *Mapping Specifications*

### *Property Descriptions*

- Continue around boundaries giving distance and direction until description closes back at POB
  - Deed dimensions
  - Scale dimensions (if required)
  - Deed acreage
  - Calculated acreage



## *Mapping Specifications* *Property Descriptions*

- Summary of where parcel is located
  - NE $\frac{1}{4}$  of NW $\frac{1}{4}$
  - Section 6
  - Township 12
  - Range 4E
- Incorporated Area
  - Name of city, town, or community



## *Mapping Specifications* *Property Descriptions*

- Legal Descriptions should be the same on everything
  - Assessment
  - Tax Deed
  - Tax Sale Certificate
  - Advertising





## *Mapping Specifications* *Property Descriptions*

- Notes should not be included in the legal description area
- If land is sold at tax sale, you pay for these notes to be advertised
- Administrative Rule 810-4-1-.20 Specifications for Legal Advertising by County Tax Collecting Officials in Conjunction with Ad Valorem Tax Delinquencies



Code of Alabama

## **HOW REAL ESTATE MAY BE DESCRIBED**



## *Code of Alabama*

- Title 40
  - Section 40-7-16
    - How Real Estate May be Described



## *How real estate may be described*

### §40-7-16

(1) If it is an entire section, it may be described by the number of the section, township, and range.



## *How real estate may be described*

### §40-7-16

(2) If it is a subdivision of a section authorized by the United States for the sale of public lands, it may be described by a designation of such subdivision, with the number of section, township, and range.

- Jackson – Skyline Farms
- Wilcox – Gee’s Bend Farms
- Baldwin – Fort Morgan



## *How real estate may be described*

### §40-7-16

(3) If it is less or other than a subdivision, it may be described by metes and bounds, or in some way by which it may be known; provided, that such description shall be sufficient without more to definitely locate and identify the property so listed and shall give the acreage included therein as nearly as known.



## *How real estate may be described*

### §40-7-16

(4) If it is in a city, town, or village, surveyed and laid off, and a plat is recorded in the office of the judge of probate of the county, or if a plat is accessible and if it is as a whole lot or block, it shall be described by the designation of the number thereof.



## **How real estate may be described**

### **§40-7-16**

(5) If it is in a part of a whole lot or block, it may be described by metes and bounds, or in some other way by which it may be known; provided, that such description shall be sufficient without more to definitely locate and identify the property so listed and shall show the quantity of such land so listed.





## *How real estate may be described*

### §40-7-16

(6) If it is a tract of which the subdivision is not known to the assessor it may be described by metes and bounds, or in some way by which it may be known; provided, that such description shall be sufficient without more to definitely locate and identify the property so listed and shall show the quantity of such land so listed.



## *How real estate may be described*

### §40-7-16

(7) It shall be sufficient to describe lands to be assessed or sold for taxes by initials, abbreviations, and figures.



## *How real estate may be described*

### §40-7-16

(8) Mineral, coal, oil, gas, timber, and turpentine interests, when they have been so severed in ownership from the soil, or trees, by sale, or otherwise, shall be separately returned for assessment, which return shall show the land in or on which said mineral, coal, oil, gas, timber, and turpentine, interest is located.



## *How real estate may be described*

### §40-7-16

(9) If the surface right only is assessed for taxation, the description of the land may be preceded or followed by the letters S.R., and if the mineral interest only is assessed, the description of the land may be preceded or followed by the letters M.R., or other notation showing the nature of the interest assessed and giving the acreage in or on which such right or rights is or are located.



## **INSUFFICIENT LEGAL DESCRIPTIONS**



## *Insufficient Legal Descriptions*

- MR-SW1/4 OF SE1/4 & W1/2 OF NE1/4 OF SE1/4 OF NE1/4 EXC FRAC BLK 39A SEC 21 TP 17 R 1E EXC CEN OF CONT
- MR-COM AT SW COR OF NW1/4 OF SE1/4 SEC 7 TP 15 R 1 TH E 409.19 FT M/L FOR PT OF BEG TH N PAR TO RD 234 FT TH E 60 FT
- MINERAL RIGHTS – 11 AC



## *Insufficient Legal Descriptions*

- W  $\frac{1}{2}$  OF E  $\frac{1}{2}$  OF SE  $\frac{1}{4}$  OF SE  $\frac{1}{4}$  OF
- BEG ON W LINE MEMORIAL DR DIST 494.62' N FR N LINE MOULTON ST TH CONT N ALG SD DR 45' TH AT
- H/S BASE YEAR BEG AT SW COR BLK 5 TH N ALONG E ROW MAIN ST



## *Insufficient Legal Descriptions*

- 60' X 150' PART O FNW1/4 OF SE ¼ OF SEC 22 BEG 240' N OF NW INT OF 19<sup>TH</sup> ST & CLEAN AVE S22 T18 R5
- 210' X 210' BEG ON W R/W OF CO HWY 73 2110/ SLY FROM N/L OF SEC 20 T16 R6
- 200' X 104.6 (IRR D) COM 1178' E OF NW COR SE1/4 OF SEC 24 T21 R3





## *Insufficient Legal Descriptions*

- 2.46 ACRES IN SEC 2 T 15 R8 DB-1120 PG-155
- 3AC LYING IN NE1/4 OF NE1/4 SEC 15-T19N-R9E DB 377  
PG 250 WB "O" PG 206 DB 585 PG 580 DB 587 PG 242 DB  
599 PG 637 DB 617 PG 530
- 1.064 ACRES LYING IN SE1/4 OF SW1/4/ DB 543 PG 696DB  
551 PG 341 DB 607 PG 099



## *Insufficient Legal Descriptions*

- EAST HIGHLAND PT LOT 2 BLK 25 LOT 1 BLOCK 25 BOOK 004 PAGE 047
- H/S BASE YEAR PT LOT 3 BLK N OAKLEIGH EST PLAT G-55 25-11-6 D-2006-3254969
- H/S BASE YEAR – 105' X 76.6 X IRR PT GOVT LOT B



## *When land sold is insufficiently described, §40-10-72*

- In case of the sale of any real property, either for the collection of taxes...or collection of other taxes due..., said *real estate shall be described in all the proceedings...and sale thereof*, and in the certificate and deed issued to the purchaser...*in the manner described in the assessment...*, and *in case of failure...to so describe...said deed may be held insufficient to convey the property...the said tax collector and the sureties on his official bond shall be liable to the purchaser...for all amounts paid by him...*, together with cost of suit for same.



## *When land sold is insufficiently described, §40-10-72*

- *Should...the property be insufficiently described in the assessment..., the said tax assessor and the sureties on his official bond shall likewise be responsible to the purchaser, or in case the said liability has been enforced against the tax collector...then said assessor...shall be liable to the tax collector...for whatever sum he shall have been compelled to pay to said purchaser on account of said defect together with cost adjudged against him in an action for such lands.*



## *Housekeeping*

- Periodically verify that you have enough space for all the following items
  - Assessment
  - Property Descriptions
  - Designated Note Area
- If more space is needed contact vendor and ask for more



## Contact Information

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<http://revenue.alabama.gov/advalorem/sections/Presentations.cfm>



# Mapping FAQ

**THE END**