JULIE P. MAGEE
Commissioner

State of Alabama
Department of Revenue

(www.revenue.alabama.gov)
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Montgomery, Alabama 36132

MICHAEL E. MASON
Assistant Commissioner
JOE W. GARRETT, JR.
Deputy Commissioner
CURTIS E. STEWART
Deputy Commissioner

August 5, 2013

TO: Revenue Commissioners, Tax Assessors, Tax Collectors

FROM: Shelley Tice ST
Land Sales Supervisor

SUBJECT: Legal Descriptions Used for Advertising and Sale of Tax Delinquent Parcels

In reviewing the 2013 tax sale certificates issued to the State it was noticed that some of the legal descriptions printed on the certificates were insufficient to locate the parcel. The use of an insufficient legal description in the advertising and sale of a tax delinquent parcel invalidates the sale. It is imperative that the legal description used for the advertising of a tax delinquent parcel and the legal description used on the certificate match and that it is sufficient to locate and identify the parcel. We are in the process of reviewing all 2013 tax sale certificates issued to the State and if the legal description is insufficient it will be sent back to you along with a request to cancel the sale. The cancellation form should be completed and returned to this office. Once the sale has been cancelled you should escape the taxes, interest, cost, and fees (excluding advertising) associated with the 2013 tax sale and add them to the next tax due. I encourage you to review the tax sale certificates that were issued to persons other than the State to ensure compliance with the law. In the future when a certificate is found with an insufficient legal description; regardless of the year of sale the certificate will be returned to your office along with a request to cancel the sale.

Enclosed is a copy of an Attorney General's Opinion dated March 3, 1982 and copies of Sections 40-7-16, and 40-10-72. The opinion discusses the legal descriptions that should be utilized for the advertising and sale of tax delinquent parcels. The opinion stipulates that the legal descriptions for tax sale purposes must comply with Section 40-7-16 of the Code of Alabama, 1975. Section 40-10-72 details the consequences of land sold that is insufficiently described. Please review the enclosed material to ensure that your county's legal descriptions adhere to the guidelines.

If you have any questions please contact me at 334-242-1541 or via e-mail at shelley.tice@revenue.alabama.gov .

OFFICE OF THE ATTORNEY GENERAL

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Dir. Copy.
#130

Desc.

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CHARLES A. GRADDICK
ATTORNEY GENERAL
STATE OF ALABAMA

MAR 3, 1982

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REVENUE DEPARTMENT

Honorable Milton Wilson
Tax Collector, Baldwin County
P. O. Box 651
Bay Minette, AL 36507

MAR 10 1982

Tax Collectors-Notices-Ad Valorem Taxes

Section 40-7-16, Code of Alabama 1975, contemplates use of full legal descriptions of property where possible.

Property descriptions utilized by tax collector for delinquent tax lists and sales of property for non-payment of taxes must comply with §40-7-16.

Dear Mr. Wilson:

Your request for an opinion dated February 2, 1982 is in pertinent part as follows:

> "The computer service that is making up our property tax bills and the assessment sheets for the Tax Assessor is using a very limited legal description in the preparation of same, as per the attached copies.
>
> Question #1. In compliance with State Revenue Code 40-7-16, page 97 and 98, will the above mentioned limited description be sufficient in describing property on the delinquent tax list and for the sale of property for non-payment of taxes?
>
> Question #2. In the event the above mentioned limited descriptions fail to meet the requirements outlined in 40-7-16, pages 97 and 98, what action should then be taken by the Tax Collector on unpaid bills which carry this type of limited legal description, said description being also reflected on the assessment sheet?"

Your Question No. 1 is answered in the negative. The limited property description contained on the assessment sheet enclosed with your letter lacks certain information which would be contained in a full legal description. The assessment sheet attached to your request states that it is an assessment for forty acres in Section 12 but there is no way to ascertain to which forty acres it refers within the 640 acre section. Such an incomplete description does not comply with the requirements of §40-7-16, Code of Alabama 1975. Land assessed must be described with such certainty as to be capable of easy identification. Driggers v. Cassady, 71 Ala. 529 (1882). In the listings of the land for taxation there must be a sufficient description to designate the property. Jones v. Mitchell, 258 Ala. 651, 64 So.2d 816 (1953). Section 40-10-2, Code of Alabama 1975 states that the tax collector should describe the property in the same manner as it is described in the assessment list prepared by the tax assessor. However, when the tax assessment list contains an insufficient legal description, the tax collector should in my opinion furnish a complete description. Although both §§40-7-16 and 40-10-14 allow the use of initial letters, abbreviations and figures to indicate legal descriptions of property, said descriptions still must be complete in that there should be an abbreviation for every part of the legal description necessary to pinpoint the property described. Your Question No. 1 is therefore answered in the negative.

In answer to Question No. 2 I must state to you that the limited description contained in the tax assessment sheets attached to your request contains sufficient information, such as the parcel number of the property contained in the tax assessor's office, to enable you to easily locate the full legal description which is maintained in the tax assessor's office. This full legal description should be utilized by you in preparing the delinquent tax list and notices, etc., for the sale of property for nonpayment of taxes.

Sincerely yours,

CHARLES A. GRADDICK
BY-

RON BOWDEN
Assistant Attorney General

RB:jt

810-4-1-.20 Specifications for Legal Advertising by County Tax Collecting Officials in Conjunction with Ad Valorem Tax Delinquencies

(1) PURPOSE - This rule is issued pursuant to the authority contained in Code of Alabama 1975 § 40-2-11(3) for the purpose of promulgating specifications for legal advertising by county tax collection officials associated with the sale of property for non-payment of ad valorem tax and advertising of insolvent ad valorem tax accounts which will be used to establish the cost of that portion of the advertising for which the state will be liable under Code of Alabama 1975 §§ 40-10-6, 40-10-22 & 40-5-23.

(2) EXTENT OF APPLICATION - The specifications as set forth in this rule shall apply to advertising of the following:

(a) Notice of Hearing provided to fiduciaries pursuant to Code of Alabama 1975 § 40-10-4(b);

(b) Notice of Hearing provided to non-residents pursuant to Code of Alabama 1975 § 40-10-4(c);

(c) Notice of Hearing provided to residents otherwise un-servable pursuant to Code of Alabama 1975 § 40-10-4(e);

(d) Notice of Hearing provided to Owners Unknown pursuant to Code of Alabama 1975 § 40-10-5;

(e) Notice of Sale published pursuant to Code of Alabama 1975 § 40-10-12;

(f) List of Insolvents published pursuant to Code of Alabama 1975 § 40-5-23

(3) PORTION PAYABLE - For the Notice of Hearing and Notice of Sale advertising the entire amount of the caption and conclusion and that portion of each advertising relating to property which is ultimately sold to the state shall be payable by the state. Any costs of advertising that relate to an individual property must be included in the amount for which that property is ultimately sold, or in the amount collected from the delinquent taxpayer if taxes are paid prior to sale. For the List of Insolvents, one-third of the total cost of the advertising shall be payable by the state.

(4) LIMITATIONS OF APPLICATION - No advertising other than as listed in paragraph (2) of this rule which is placed by a county tax collecting official shall be payable in whole or in part by the state even if done in conjunction with an ad valorem tax delinquency unless there is a statute or legislative act which mandates the advertising and such statute or legislative act specifically provides that the state shall be liable for all or some of the mandated advertising. Any advertising not listed in paragraph (2) which is otherwise payable by the state shall be payable only to the

extent as specifically stated in the statute or legislative act creating the liability for payment by the state.

(5) NOTICE OF SPECIFICATIONS - The tax collection official in each county shall provide a copy of this or any subsequently revised regulation on this topic to each and every newspaper publisher in which advertising is placed at the time each and every original advertising copy is submitted to a newspaper in order for the publisher to be informed of the specifications for advertising which thereafter must form the basis of the billing to the state for all advertisings made pursuant to paragraph (2) of this rule. Nothing in this rule shall prohibit the tax collecting official from placing an advertisement not in compliance with these specifications, however the billing to the state for any non-conforming advertisement must be made as if the specifications were complied with. The placing of a non-conforming advertisement or the failure of a tax collection official to provide these specifications to a publisher will result in liability of the county for costs in excess of those which are payable by the state as if these specifications were met.

(6) REQUIREMENTS FOR INVOICES - Invoices for advertisings to be paid in whole or in part by the state must be made to the account of the Alabama Department of Revenue, Property Tax Division (or some identifiable variation thereof), ATTN: State Land Agent, PO Box 327210, Montgomery, AL 36132, or some other address as directed by the Department of Revenue. The invoice may be personally delivered by an agent or commercial service, or mailed via the United States Postal Service. Invoices made to a party other than the Department of Revenue or containing carryovers/balance due amounts will not be processed for payment. No reimbursement to the county or any official who has paid an invoice in whole or in part will be made.

(a) Only those charges which are payable by the state in conjunction with advertisings made pursuant to paragraph (2) of this rule shall be included on the invoice with the exception that if for the List of Insolvents, the total cost of advertising the List of Insolvents must be shown with the state's portion extended to the amount due column. The invoice must specify the nature of the advertising as a Notice of Hearing, Notice of Sale, or List of Insolvent. If the advertising is for a Notice of Hearing or Notice of Sale, the caption and conclusion must be itemized separately from the portion pertaining to individual properties and must contain the notation "Caption & Conclusion." The portion pertaining to individual properties sold to the state should be grouped together and must contain the notation "Property Sold to the State."

(b) If the advertising is made pursuant to some statute or legislative act other than as set out in paragraph(2) of this Rule, the invoice must contain information sufficient to identify the nature of the advertising and under what statute or legislative act it is made, along with notations similar to those for the Notice of Hearing and Notice of Sale relating to captions and conclusions if the state is liable for the entire cost of some or all of the advertising and individual properties sold to the state, if applicable.

(c) The itemization of various components of each invoice must include the basis for the charge, that is the number of words, lines, inches, etc. being billed, and the

billing rate, that is the dollars and/or cents per word, line, inch, or other unit specified as the basis for the charge.

(d) Submitted invoices must be original and unadulterated. Copies of invoices and invoices which have had portions obliterated by any method or otherwise do not conform to any part of this Rule will be rejected.

(7) INVOICE SUBMISSION - Invoices meeting the requirements of paragraph(6) of this Rule are to be submitted as soon after the completion of the advertising as is practical but in no case later than the 15th day of September of the year in which the advertising is done. In conjunction with invoice submission the newspaper must provide two (2) copies of each original tear sheet, clipping or publication and an original proof of publication affidavit containing the raised seal of the notary before whom the affidavit is given. Any invoice submitted not in proper form and without supporting documents as listed in this paragraph shall not be approved for payment. The remitter of a non-conforming invoice shall be notified of the deficiency of the submission and the nature of the deficiency by written statement provided to the remitter by U.S. Mail or facsimile transmission via telephone transmission lines.

(8) SPECIFICATIONS FOR ADVERTISING COPY - The specifications as herein listed form the basis for the maximum amount that is invoiced to the state on each and every advertising for which the state is liable.

(a) Notice of Hearing - The basis for invoices to the state for publications made pursuant to paragraph (2)(a), (b), (c) & (d) of this rule are hereby established as:

1. Caption - The caption for the Notice of Hearing shall be invoiced on the basis of 54 words maximum as follows:

NOTICE
DELINQUENT
TAXPAYERS
State of Alabama

_____County
To whom it may concern: Take notice that the Tax Collector of said County has filed in my office a list of delinquent taxpayers, and of real estate upon which taxes are due; and therein reported as assessed to you the following real estate, to-wit:

2. Individual Taxpayer Entries - The entries for the Notice of Hearing pertaining to individual taxpayers shall be invoiced on the basis of the following items:

(i) the taxpayer's name as it appears on the list of assessments,

(ii) the phrase "Tax and cost," and

(iii) the dollar and cents amount of tax and costs expressed in numerical form.

3. Conclusion - The conclusion for the Notice of Hearing shall be invoiced on the basis of 71 words maximum as follows:

> This is to notify you to appear before the Probate Court of said county, at the next term thereof, commencing on MONDAY, the _____ day of _____, 20__ , then and there to show cause, if any you have, why a decree for the sale of said real estate should not be made for the payment of the taxes assessed upon the same, fees and costs.
>
> _____Probate Judge

(b) Notice of Sale - The basis for invoices to the state for publications made pursuant to paragraph (2)(e) of this rule are hereby established as:

1. Caption - The caption for the Notice of Hearing shall be invoiced on the basis of 77 words maximum as follows:

> TAX COLLECTOR'S
> SALE
> State of Alabama
> _____ County
> By virtue of a decree rendered by the Probate Court, at the April Term of said county, I will proceed to sell to the highest bidder, for cash, before the Courthouse door ,in _____ County, within the legal hours of

sale, on _____, the ____ day of_____, 20___ the following described real estate, for the taxes and costs due thereon for the tax year ___, to-wit:

2. Individual Taxpayer and Property Entries - The entries for the Notice of Sale pertaining to individual taxpayers and properties shall be invoiced on the basis of:

(i) the taxpayer's name as it appears on the list of assessments,

(ii) one number in the nature of an account/key/unit number,

(iii) the parcel identification number of the property which is being sold,

(iiii) the legal description of the property which is being sold,

(v) the phrase "State and county tax and costs" along with the total dollars and cents of state and county tax and costs expressed in numerical form, and

(vi) the phrase "City of _____ tax and costs" along with the total dollars and cents of city tax and costs expressed in numerical form, with the account number being optional at the discretion of the tax collection official, the legal description being limited to only those words, numbers and phrases which are necessary to physically locate said property with sufficiency, and the city cost and tax entr(y)(ies) applicable only if the property has the same due.

3. No entries relative to the mailing address of the taxpayer, the physical property address, inclusion of costs or fees listed separately from state and county or municipal costs and fees, or identification of the fact, nature, character or extent of any improvements located on the property, or prior tax sale history shall be included in the billing to the state. Any weed liens, demolition liens, forest fees, storm water fees, garbage fees, penalties, officers fees, interest, or any charge whatsoever must be included in the billing for the applicable state and county tax and costs or city tax and costs.

4. Conclusion - The conclusion for the Notice of Sale shall be invoiced on the basis of 10 words maximum as follows:

_____Tax Collector
April 6th, 13th, 20th, 20___

(c) List of Insolvents - The basis for invoices to the state for publications made pursuant to paragraphs (2)(f) of this rule is hereby established as:

1. Caption - The caption for the List of Insolvents shall be invoiced on the basis of 44 words maximum as follows:

INSOLVENTS
State of Alabama
_____ County
Take notice that on the day of _____, 20___, the County Commission of _____ County in its regular meeting did approve the following list of insolvent taxpayers in the county for the ____ tax year.

2. Individual Taxpayer Entries - The entries for the List of Insolvents pertaining to individual taxpayers shall be invoiced on the basis of :

(i) the taxpayer's name as it appears on the list of assessments, and

(ii) the dollar and cents amount of tax expressed in numerical form.

3. Conclusion - The conclusion for the List of Insolvents shall be invoiced on the basis of 9 words maximum as follows:

_____
_Tax Collector
July 6th, 13th, 20___

(d) Other Advertising - Any advertising relating to an ad valorem tax delinquency done pursuant to any statute or act but not listed in paragraphs (a), (b), or (c) of this paragraph, which by the provisions of any statute or act must be paid for in whole or in part by the state, must have the maximum number of words or other content of the advertising which will be paid by the state approved in advance of the incurrence of the obligation. Such approval shall be made by the State Land Agent or other person as designated by the Department of Revenue.

(9) TYPEFACE AND WORD, LINE AND INCH COUNT SPECIFICATIONS - The entire amount of all advertising billed to the state pursuant to paragraph (2) of this rule shall be made in standard form.

(a) Standard Form for Billing on a Per Word Basis - Each and every word of advertising billed to the state on a per word basis must be billed as if it were done in a typeface size of 5 1/2 points.

1. For advertising billed on a per word basis, the following shall be considered one word:

(i) hyphenated words, phrases or strings of numbers.

(ii) numerical expressions of dollars and cents, such as "$10.10" for Ten dollars and ten cents.

(iii) abbreviations for compound words, such as, "S.E." for southeast.

(b) Standard Form for Billing on a Per Line Basis - Each and every word of advertising billed to the state on a per line basis must be billed as if it were done in a typeface size of 5 1/2 points and formatted on a ten column broadsheet, 20 1/2 inches deep. Any deviation or variation from billing based on the preceding specifications of this subsection must be approved by the Department of Revenue in advance of publication of the advertising. The total number of available characters per line must be utilized with respect to all entries pertaining to an individual taxpayer, the property of that taxpayer, the amounts due by that taxpayer, and the caption and conclusion, with the exception that entire words need not be broken and may be started on the next line following the one on which the entire word will not fit and with the exception that the headings and footers on the captions and conclusions may be inserted as shown on the examples contained in Paragraph (7) of this Rule, but such headings and footers must be in the specified typeface size. Any word, phrase or number which is submitted to the newspaper with hyphens already contained therein must be broken at the hyphen first occurring prior to that portion which follows that will not fit on that line. The number of lines shall be calculated beginning with the first character of that portion of the advertising for which the state is liable and continue until the last character of that portion of the advertising. If blank lines or lines filled with any character whatsoever are used to separate one advertisement of an individual taxpayers' information from another individual taxpayers' information, that blank line shall not be used in determining the number of lines in the billing to the state. If blank lines or lines filled with any character whatsoever are used to separate any advertising copy within the caption or conclusion, that blank line shall not be used in determining the number of lines in the billing to the state.

(c) Standard Form for Billing on a Per Inch Basis - Each and every word of advertising billed to the state on a per inch basis must be billed as if it

were done in a typeface size of 5 1/2 points and formatted on a ten column broadsheet, 20 1/2 inches deep. Any deviation or variation from billing based on the preceding specifications of this subsection must be approved by the Department of Revenue in advance of publication of the advertising. The total number of available characters per line must be utilized with respect to all entries pertaining to an individual taxpayer, the property of that taxpayer, the amounts due by that taxpayer, and the caption and conclusion, with the exception that entire words need not be broken and may be started on the next line following the one on which the entire word will not fit and with the exception that the headings and footers on the captions and conclusions may be inserted as shown on the examples contained in Paragraph (7) of this Rule, but such headings and footers must be in the specified typeface size. Any word, phrase or number which is submitted to the newspaper with hyphens already contained therein must be broken at the hyphen first occurring prior to that portion which follows that will not fit on that line. The number of inches shall be calculated beginning with the first character of that portion of the advertising for which the state is liable and continue until the last character of that portion of the advertising. If blank lines or lines filled with any character whatsoever are used to separate one advertisement of an individual taxpayers' information from another individual taxpayers' information, that blank line shall not be used in determining the number of inches in the billing to the state. If blank lines or lines filled with any character whatsoever are used to separate any advertising copy within the caption or conclusion, that blank line shall not be used in determining the number of inches in the billing to the state

(10) NUMBER OF INSERTIONS - The state shall be billed only for one advertising per week for the number of weeks the statute or act mandating the advertising requires it to be made.

(11) RESTRICTIONS ON PAYMENT FOR ADVERTISING - The state shall be liable for only those advertisings which are found to have been legally undertaken and on which all requirements of this Rule and the statute or act mandating the advertising are met. Any advertising found to be illegally made or made not in compliance with this Rule and the statute or act mandating it shall not be paid for by the state and if paid for under the premise of being legally undertaken or made in compliance with this Rule and the statute or act mandating it shall be reimbursable to the state by the party responsible for placing the advertising upon determination by the Department of Revenue of its impropriety. Determination of the nature of any impropriety and demand for reimbursement shall be made in writing within two years of submission of the invoice to the Department of Revenue. Should such impropriety be discovered prior to payment of the invoice, the newspaper, the official responsible for placing the advertisement and the county governing body shall be notified in writing of the nature of the impropriety and the fact of the Department's decision not to pay.

Author: Larry Doyal
Authority: Code of Alabama 1975 §§ 40-2-11(3), 40-10-6, 40-10-22 & 40-5-23
History: New rule: Filed November 2, 2004, effective December 7, 2004.

Section 40-7-16

How real estate may be described.

The description of real estate may be as follows:

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

(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.

(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.

(4) If it is in a city, town, or village, surveyed and laid off, and a plat thereof 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.

(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.

(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.

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

(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.

(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.

(Acts 1935, No. 194, p. 256; Code 1940, T. 51, §47.)

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Section 40-10-72

When land sold is insufficiently described.

In case of the sale of any real estate, either for the collection of the taxes thereon or for the collection of other taxes due by the owner thereof, said real estate shall be described in all the proceedings incident to the condemnation and sale thereof, and in the certificate and deed issued to the purchaser at said sale in the manner described in the assessment thereof, and in case of failure of the tax collector to so describe said property in any part of said proceedings, certificate or deed, by reason of which said deed may be held insufficient to convey the property intended to be referred to, the said tax collector and the sureties on his official bond shall be liable to the purchaser at said tax sale for all amounts paid by him for such land, together with cost of suit for same. Should, however, the property be insufficiently described in the assessment thereof, 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 said tax collector, then the said assessor and the sureties on his official bond shall be liable to the tax collector, or his sureties, 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.

(Acts 1935, No. 194, p. 256; Code 1940, T. 51, §285.)

Abbreviations For Writing Descriptions In Brief Form

Term	Abbreviation
Acre	Ac.
Addition	Add.
Angle	Ang.
Assessors	Ass'ors.
Beginning	Beg.
Between	Bet.
Bound	Bd.
Boundary, Boundaries	Bdy., Bdrs.
Block	Blk.
Center	Cen.
Center Line	C.L.
Chain	Ch.
Commerce	Com.
Commencing	Com.
Continue	Cont.
Continuing	Contn.
Continued	Contd.
Corner, Corners	Cor., Cors.
Correction	Corr.
Correction Deed	Corr D
Dedication	Ded.
Deed in Error	D.I.E.
Description	Desc.
Degree	Deg.
Distance	Dis.
District	Dist.
East	E.
Easement	Esmt.
Except	Exc.
Foot or Feet	Ft. or '
Fourth	1/4
Fraction	Fr.
Fractional	Frl.
General Land Office Survey	G.L.O.
Government Lot	Gov't Lot

Half	1/2
Highway	Hwy.
Incorporated	Inc.
Inch, Inches	in.
Intersection	Int.
Joint Survivorship Deed	JSD
Left	Lt.
Liber	L.
Link, Links	Lk., Lks.
Meridian	Mer.
Mile	Mi.
Minutes	M.
More or Less	M. or L. or M/L
Miscellaneous	Misc.
North	N.
Northeast	NE.
Northwest	NW.
Northeasterly	NE'ly
Northwesterly	NW'ly
Number	No. or #
Original	Orig.
Page	P.
Parallel	Par.
Point	Pt.
Point of Beginning	P.O.B.
Quarter	Qtr. or 1/4
Quit Claim Deed	QCD
Radius	Rad.
Railroad	R.R.
Railway	Rwy.
Range, Ranges	R., or Rng.
Reserve	Res.
Right	Rt.
Right-of-way	R/W or R.O.W.
Rods	Rds.
Running	Rng.

Sales Contract	SC
Seconds	S.
Section, Sections	Sec., Secs.
Square	Sq.
South	S.
Southeast	SE.
Southwest	SW.
Southeasterly	SE'ly
Southwesterly	SW'ly
Street	St.
Streets	Sts.
Subdivision	Sub.
Supervisor, Supervisors	Super., Supers.
Thence	Th.
Town	T.
Township, Townships	Twp., Twps.
Unincorporated	Uninc.
Undivided	Und.
Variation	Var.
Village	Vill.
West	W.
Westerly	W'ly