

810-14-1-.24 Proper Time to File a Tax Lien.

(1) **Definitions.** The following terms have the meanings ascribed to them for purposes of this rule:

(a) **Lien.** As defined in § 40-1-2 and § 40-29-20.

(b) **Final Assessment.** As defined in § 40-2A-7.

(2) **Procedures.**

(a) Except as provided in paragraph (b), a lien arising under § 40-1-2 or §40-29-20 may not be filed by the department in accordance with the provisions of §§ 40-1-2(c) and 40-29-22 until an assessment becomes final and is no longer subject to appeal.

(b) This rule shall not apply if the Commissioner has made a finding under § 40-29-23(a) that collection of the delinquent tax giving rise to the lien is in jeopardy or to the filing of liens for jeopardy assessments entered under § 40-29-90 or § 40-29-91. The circumstances under which a lien is filed prior to a final assessment must be documented by the department.

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Authority: §§ 40-1-1, 40-1-2, 40-2A-7, 40-29-20, and 40-29-22, Code of Ala. 1975.

History: Adopted: Filed August 10, 2018; effective September 24, 2018.