810-4-3-.04 Authorization for Abatement – Chapter 9B.

(1) Noneducational Ad Valorem Tax may be abated with respect to private use industrial property. Education taxes, as defined in 40-9B-3(5) Code of Ala. 1975, cannot be abated.

(2) Abatement of noneducational Ad Valorem Tax cannot exceed the maximum exemption period as defined in §40-9B-3.

(3) In addition to the terms above, the abatement will terminate if the property ceases to be used in the active conduct of an industrial or research enterprise, or the approved activity for six (6) consecutive months.

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