

810-4-3-.10 Authorization for Abatement – Chapter 9G.

(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, Code of Ala. 1975.

(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.

Author: Jennifer D. Byrd  
Authority: §40-2A-7(a)(5), Title 40, Chapter 9B, Code of Ala. 1975.  
History: Filed November 16, 2018 effective December 31, 2018.