810-4-3-.12 <u>Enforcement – Chapter 9G.</u>

- (1) The department shall enforce Title 40, Chapter 9B, <u>Code of Ala. 1975</u>, under the authority granted to the department §40-2-11, <u>Code of Ala. 1975</u>.
- (2) The department through the Property Tax Division, shall review and conduct inspections and investigations as necessary on Ad Valorem Tax abatements granted under Title 40, Chapter 9B, <u>Code of Ala. 1975</u>.

Author: Jennifer D. Byrd

Authority: §40-2A-7(a)(5), Title 40, Chapter 9B, Code of Ala. 1975, Title 40,

Chapter 9G, Code of Ala. 1975

History: New Rule Filed August 23, 2018; Effective December 31, 2018.