

OFFICE OF THE ATTORNEY GENERAL



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OCT 31 1985

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REVENUE DEPARTMENT

Honorable Katie M. Turner
Revenue Commissioner, Cleburne County
406 Vickery Street
Heflin, AL 36264

Ad Valorem Taxes - Tax Assessors
- Judges of Probate

Act 85-472, relating to assessment and collection of taxes in Cleburne County, purports to transfer responsibility for issuing tax deeds from Probate Judge to Revenue Commissioner.

Dear Ms. Turner:

In your request for an opinion you ask whether the responsibility for issuing tax deeds in Cleburne County rests with the Revenue Commissioner or with the Probate Judge under Act 85-472. The Act states that:

The procedure for selling and redeeming lands for taxes in such county shall be the same as provided in Code of Alabama 1975, Title 40, amended, except that all such duties as are required of and are performed by the judge of probate shall be transferred to and be performed by the revenue commissioner of said county, and the judge of probate shall be relieved of all such duties.

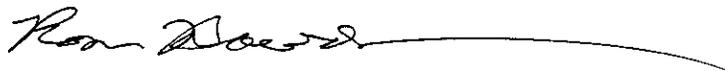
Section 40-10-29, Code of Alabama 1975, provides that the Judge of Probate is responsible for issuing tax deeds. Act No. 85-472 purports to transfer that responsibility, among others, from the Probate Judge to the Revenue Commissioner. It is the

policy of this office not to pass on the constitutionality of an act. However, you should be aware that Act 85-472 may be in conflict with §104(15), Constitution of Alabama 1901.

Sincerely yours,

CHARLES A. GRADDICK
Attorney General

By:

A handwritten signature in cursive script, appearing to read "Ron Bowden", with a long horizontal flourish extending to the right.

RON BOWDEN
Assistant Attorney General

RB:je

AC02-Turner