

## **FREQUENTLY ASKED QUESTIONS**

### **WHAT CAN I DO IF I DO NOT AGREE WITH THE VALUE ON MY PROPERTY?**

The Code of Alabama 1975, Sections 40-3-20, 40-3-24, and 40-3-25 detail the appeals process. If you believe your property value is too high or too low, you may file a written protest with the County Board of Equalization (BOE). Property owners are given 30 days to file an objection to value.

### **WHEN CAN AN OBJECTION TO VALUE BE FILED?**

A 30 day period is allowed each tax year and begins when the appraisal staff of the Board of Equalization publishes value. Legal notices are posted regarding these dates and all property owners having a boundary change or increase in value are notified via USPS mail. All protests must be in the office of the Board of Equalization by the deadline date to be considered timely or postmarked by the USPS by the 30th day. Self-prepared postage labels or mail via another carrier are not considered timely if received after the 30th day. Late protests will be rejected.

### **HOW WILL I KNOW THE DATES TO OBJECT TO A VALUE?**

The dates to protest are listed on our website. Log on to [www.jeffconline.jccal.org](http://www.jeffconline.jccal.org), click on Departments and select Board of Equalization.

You may also call our office and make a verbal inquiry.

(205) 325-5566 Birmingham or (205) 481-4120 Bessemer

As stated above legal notices are posted in a local newspaper.

### **HOW DO I FILE A PROTEST?**

During the 30 day period, an "Objection to Value" form will be available at the Board of Equalization offices and available on our webpage. (The form is only available during the 30 day protest period) A form for each parcel should be completed. Please print legibly and return information clearly identifying the contact information requested. Please state the reason for the objection and provide support as to why the value indicated is disputed.

### **WHAT HAPPENS AFTER I FILE AN OBJECTION TO MY VALUE?**

You will be contacted notifying you of the date and time of your appointment.

### **WHAT INFORMATION DO I BRING TO THE HEARING?**

Please refer to the jurisdictional policy on our website that details the items suggested to bring in support of an objection to value.

## **WHO CAN FILE A PROTEST?**

Per Code of Alabama 40-3-19, the property owner may appear in person, or by agent or attorney, and produce evidence in support of objections and it shall be the duty of the county board of equalization to examine under oath any property owner and to examine any other witnesses under oath as to the fair and reasonable market value of the property.

## **WHAT IS THE EFFECTIVE DATE OF THE APPRAISAL?**

October 1st of each year. For example, the 2014 tax year has an effective date, (aka lien date), of October 1, 2013. The data utilized in arriving at a value for the 2014 tax year was the 12 months preceding the effective date.

## **DO I HAVE TO BE PRESENT FOR MY HEARING?**

A protest hearing is in person. If unavoidable circumstances arise whereby someone cannot appear in person, the Board may choose to review any hard copy data presented prior to the appointment date.

Also, an owner may assign or designate an agent for them on their behalf to attend. A written authorization needs to be presented from the owner stating who will be attending in their place.

## **WHAT IS AN AGENT?**

An agent is any person the owner of record appoints in writing to attend the protest on the owner's behalf.

## **HOW WILL I KNOW THE RESULT OF MY OBJECTION TO VALUE?**

A final valuation notice will be mailed to the owner of record.

## **WHAT CAN CAUSE THE VALUE TO GO UP?**

A court ordered re-appraisal or from "economically-based" transactions impacting market value in the county could result in an increase in the appraised value.

## **WHAT IF I HAVE ADDED OR REMOVED IMPROVEMENTS?**

The law requires that property owners, or their agent, report any improvements made to or any removal of structures or changes in features from their property, on or before October 1 of a given tax year. Examples of improvements that should be reported would include: new structures or additions, swimming pools, extensive repairs, remodeling, or renovations; adding a fireplace, extra bath, patio, deck, carport, garage, fire, etc.

The appraisal office needs to be aware of these types of items in order to achieve fair and reasonable value for property tax purposes.

## **Contact Information**

### **Birmingham Office**

716 Richard Arrington Jr. Blvd N  
Suite A500  
Birmingham, AL 35203  
205-325-5566

### **Bessemer Office**

1801 3rd Avenue North  
Room 204  
Bessemer, AL 35020  
205-481-4120

**Email Address: Contact [BOE@jccal.org](mailto:BOE@jccal.org)**