

State and Local Tax Bulletin

July 16, 2010
Alabama Edition



Deadline to Protest Alabama Property Tax Assessments

By F. Wendell Allen and William T. Thistle

The deadline for protesting 2010 Alabama ad valorem tax assessments is rapidly approaching. As you may know, Alabama implemented annual property tax re-appraisals in 2003. Under that system, county tax assessors throughout the state reassess the value of all taxable property located in their respective jurisdictions each year. Annual reassessments apply to both real and personal property and must be challenged quickly in order to be timely.

Although most taxpayers receive a tax assessment notice in the mail once annual re-assessments are complete, the tax assessor is generally not obligated to notify individual taxpayers of a change to their property value unless that value increases from the previous year. If a taxpayer's property value does not increase in a given year, the tax assessor is merely obligated to publish notice in a newspaper of general circulation that the year's assessment work is complete, and that the tax rolls are available at the courthouse for inspection. See Ala. Code § 40-3-20, 40-7-45. With few exceptions, a challenge to the assessment must be filed with the secretary of the county board of equalization within 30 days of the notice date whether the taxpayer receives individual notice or notice by publication. See Ala. Code § 40-7-25. If you have not received your notice, you should contact your county assessor.

The notice date (and hence the deadline for appeal) varies from year to year and from county to county, but can be as early as April and as late as June. For instance, valuation notices for properties located in Jefferson County were sent out on June 30, 2010. Therefore, taxpayers wishing to protest the assessed value of their property in Jefferson County should file a protest



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with the secretary of the Jefferson County Board of Equalization no later than **July 30, 2010**.

If you anticipate protesting 2010 property values, the local tax assessor should be able to give guidance on when final notice will be given. Assuming that appeals to the board of equalization have been exhausted, further appeals to the circuit court are available, if necessary. See Ala. Code § 40-3-24.

It is important that you be aware that even if you have an ongoing appeal of an earlier tax year, that appeal does not preserve your appeal right for the current year. Thus, you must make sure to protest the current year as well, so that any favorable valuation decision received in the prior year can be used in the current and future tax years.

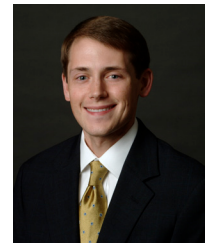
Bradley Arant's tax litigation practice group handles ad valorem tax protests throughout the state for clients with a wide-variety of real and personal property. If you would like further information on the appeals process for commercial properties, feel free to call Wendell Allen (205-521-8282), John Mark Goodman (205-521-8231), or Will Thistle (205-521-8985).



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Upcoming Seminars Involving Members of Our SALT Practice Group

July 22 – 25, 2010

The Tax Executives Institute (TEI) Region VII Annual Conference, Hilton Head Island, South Carolina – Chris Grissom and David Huizenga of Jefferson Wells will be speaking on the topic of *State Tax Audit Techniques & Current Trends*. For more information, go to www.tei.org.

September 3 & 21, 2010

Alabama Society of CPAs – Alabama Sales and Use Tax Seminar in Birmingham, Alabama. Bruce Ely, Jimmy Long and Will Thistle will be speaking on numerous topics. A similar seminar will be offered on September 21 in Montgomery, Alabama. For more information, go to www.ascpa.org.

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