

BOARD OF EQUALIZATION

Appeal from Assessor's Valuation: Any property owner may appeal a value to the county board of equalization. Such appeal must be in writing and filed with the taxing official as secretary to the board of equalization. The written appeal must be filed within 10 days of the date the reappraisal notice or publication of notice by the tax official. County boards of equalization are no longer charged with the responsibility of inspecting, reviewing and fixing values. The value fixed by the tax assessor is prima facie correct. The primary duty of the boards now focuses on reviewing appraised values. Only when a protest of appraised value is filed do the boards concern themselves with fixing value. Reference: *Code of Alabama 1975* §40-7-71.

When letters are received protesting appraised values, the secretary of the board of equalization makes a list of protests. A hearing docket is made up from the list of protests as nearly as possible in the order that the protests are received and are heard by the board in substantially the same order. Reference: *Code of Alabama 1975* §40-3-16.

The Board of Equalization will give due notice of a hearing to the Department of Revenue and the county governing body, one or both of which will be represented at the hearing. Reference: *Code of Alabama 1975* §40-7-71. The secretary of the board of equalization writes the director of the Property Tax Division requesting authority to convene the board and encloses a docket list.

The board convenes when notified in writing by the Commissioner of Revenue and remains in session to hear all appropriate protests. Reference: *Code of Alabama 1975* sections 40-3-7, 40-3-19, 40-7-60 and 40-7-71. The assessor informs the taxpayer when to appear before the board and requests that the taxpayer provides the following information at the hearing:

1. The date that the property was purchased.
2. The amount of any mortgages that have been placed upon the property.
3. The amount of insurance now carried on the property.
4. The cost of any improvements added to the land since it was acquired.
5. Sales data for the property protested and similar property in the same neighborhood.
6. Completed earning capacity statement (for appeals based on the income approach to value.)

At the hearing, the board shall give each protesting taxpayer a reasonable amount of time to be heard, considering the total time available to hear protests, the number of protests pending, the amount and nature of the property involved, and all other relevant circumstances.

The property owner may appear in person, or by agent or attorney, in order to produce evidence to support his objections. It is the responsibility of the board to examine all evidence presented and to question any

property owner and witnesses to determine if the value placed on the property was the fair and reasonable market value. The responsible taxing official and the county's chief appraiser represent the county to explain and defend the value that was reached.

If the board finds the assessor's value to be the fair and reasonable market value or the value specified by law, the value stands. On the other hand, if the board finds from the evidence presented that the valuation of the property is not reasonable market value, whether more or less; the valuation or assessment shall be corrected so that it is the value specified by law. Reference: *Code of Alabama 1975* §40-3-19.

In equalizing assessments the county board of equalization must prepare a written record of all proceedings and actions taken. Reference: *Code of Alabama 1975* §40-3-16. See Board of Equalization Form ADV: BE14, Exhibit 1-2.

The following information should be included on each form:

1. Parcel number of each parcel protested.
2. Summary of evidence presented at the hearing.
3. Recommendation of the appraiser.
4. Final value.
5. Date of decision.

Each member of the board that favors the action must sign each report. The secretary of the Board of Equalization retains a copy of the report and a copy is returned to the Property Tax Division of the Alabama Department of Revenue.

Errors: An appraisal error occurs where there is a calculation error, an erroneous measurement of an improvement or land area or an inaccurate listing of building components. The assessing official may correct an appraisal error. Reference: *Code of Alabama 1975* §40-7-9. Appraisal errors do not include alleged errors in appraisal judgment. Protest over valuation judgments need to be resolved in a formal hearing before the Board of Equalization.

Appeal from the County Board of Equalization: Decisions of the county Board of Equalization may be appealed to circuit court within 30 days of the board's decision. The taxpayer shall file notice of appeal with the secretary of the Board of Equalization and with the clerk of the circuit court and shall file a bond with the clerk to cover all cost. The taxpayer and state have the right to demand a trial by jury. Taxpayer must pay taxes due for the previous year or post a bond with sufficient sureties to be approved by the circuit court in double the amount of taxes, payable to the State of Alabama, along with all taxes, interest and cost due the state, county or any other agency. Either the state or taxpayer may appeal judgements of the circuit court directly to the Supreme Court of Alabama. Reference: *Code of Alabama 1975* §40-3-25.