

Annual Protest Process Information

Each year after the Appraisal Division sets real property values, the Alabama Department of Revenue reviews and directs changes to valuation and equalization in accordance with the ALDOR Tax Plan.

After the ALDOR approval, The Appraisal Division of the Board sends Valuation Notices only to properties with value increases or boundary changes.

The Board of Equalization web page will post the date values are official.

The new tax year values are accessible through the CAPture portal on this web page.

The Board will place a respective tax year Protest Form on the web page for the thirty-day protest period that starts on the date values are official.

Taxpayers should check the web page beginning in early April each year to see when values are official. Taxpayers should check back every two weeks until values are official, that way one cannot miss the protest period. Taxpayers without internet access may call the office and inquire as to the date values are official.

Protest forms will be available in both the Birmingham and Bessemer Board of Equalization offices and on the web page.

The agent (if any) will receive all appointment letters. The owner will receive all result letters. It is the agent and owner responsibility to communicate and share information.

A taxpayer may file a protest by:

- Completing the Protest form, having the owner sign and submit.
- Completing and signing the respective year Valuation Notice.
- Writing and signing a letter that includes the parcel number and site address.
- All protest are due by the due date. Only protest postmarked by the US Postal Service on or before the due date will be accepted and approved after the due date.
- Representatives - The owner may assign in writing a representative for the protest process.
 - If the Tax Payer submits the protest on a completed and signed returned valuation, complete the agent section on the notice.
 - If the Tax Payer submits the protest on a completed and signed protest form, complete the agent section.
 - Protested parcels in business names not submitted on the valuation notice must submit authorization on letterhead matching the business name of the protested parcel as listed in the Tax Assessor system. If no letterhead exist, the authorization signature must be clear, legible and match one of the names shown on State of Alabama Secretary of State Business Entity Search web page of the protested parcel.
- The Board will not approve late protests or protests not signed by the authorized owner.

Supporting Data (should include, but is not limited to the following)

- Relevant photos (Especially if adverse conditions exist);
- Cost data (estimates of costs and support for depreciation);
- Comparable Jefferson County market land sales and support for any land value adjustments;
- Actual construction costs if new construction (within the last 3 years);
- Copies of any recent appraisals completed within 3 years;
- Copies of mortgages obtained within the past 3 years;
- Summary of any recent renovations, costs or receipts;
- Sales or listings data on the subject parcel if sold or offered for sale within the past 3 years;
- The past 3 years' income and expense statements with rent roll;
- Improved sales, comparison analysis and valuation conclusion;
- Comparable rents and valuation conclusion;
- Reconstructed operating statement with support for all capitalization rates utilized; and
or a final valuation analysis to support the opinion of market value.

ACT 2018-265 (DISCLOSURES ON COMPARABLE SALES FOR COMMERCIAL PROPERTIES)

This act requires that if a party intends to offer a sale or lease transaction as evidence of the value of the property when protesting to the board of equalization or appealing to circuit court, the party must disclose certain information regarding the proposed comparable sale/ lease. This information is (1) whether the comparable was occupied or unoccupied at the time of the sale/lease and (2) whether the comparable was subject to any use, deed, or lease restrictions at the time of the transaction which would prohibit the property from being used for the purpose for which the building was designed/ constructed/ altered/renovated/etc. Failure to disclose this information at the time the evidence is entered will cause it to be inadmissible.