

**JEFFERSON COUNTY, ALABAMA BOARD OF EQUALIZATION & ADJUSTMENTS**  
**JURISDICTIONAL POLICY**

**Objection to Value (Protest)**

It is the policy of our jurisdiction that if there is an objection to a value, the objection must have justifiable cause and supporting evidence. To adjust value, we require the property owner and/or agent thereof to provide supporting data, analysis and a conclusion of the opinion of value. The Board will weigh all evidence before reaching a final valuation.

**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.

**\*Data should be submitted at least one week prior to the hearing to ensure proper and timely processing. Documentation can be submitted by mail, in-person, or by emailing [boe@jccal.org](mailto:boe@jccal.org) and reference the associated case # or property address.**

**Methods to File Objection to Value**

- Return the completed **Real Estate Valuation Notice** for each parcel; or
- **File online at [boe.jccal.org](http://boe.jccal.org) \*preferred**
- Submit a written **Letter** notifying the Board of the objection to value which must include
  1. the correct and complete parcel identification number (xx-xx-xx-x-xxx-xxx.xxx)
  2. the correct ownership name and mailing address
  3. a telephone number and email address; and
  4. the value objected to and the owner's opinion of value
  5. All information stated above must be provided. Notices, forms or letters not containing all required data may be considered incomplete and not processed.

**IMPORTANT NOTES**

- All written objections to value must be received in the office of the Board of Equalization or be USPS postmarked by the publicized deadline date.
- An original signature is required.
- The Board will not accept facsimile objections.
- The Board will not process incomplete or inaccurate objection to value requests.

**\*MULTIPLE PARCELS SHOULD BE FILED AT THE SAME TIME TO AVOID SCHEDULING CONFLICTS\***

**\*Requests to reschedule hearings should be limited to one request per hearing level**

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**Establishment of Agent Representation**

For the Board of Equalization to approve a hearing with an agent of the owner, the owner must provide in writing that the agent is authorized to represent the property owner by listing the agent on each:

- **Real Estate Valuation Notice** submitted,
- Individual parcel **Letter** submitted.
  1. For businesses, agents must be listed on letterhead of the business which matches the ownership name in the Jefferson County property tax system for the parcel.
  2. This letter from the business must specifically state that the agent representing the owner is for the stated tax year. The letter from the business should accompany the **Real Estate Valuation Notice**, the **Board of Equalization Objection to Property Valuation Notice** form, or the **Letter**.
  3. Hearing appointment information will be sent to the agent. Final Valuation Notices will be sent to the owner.

The person granting authorization for protest representation must be the property owner or provide documentation of a standing interest. This may include documentation showing the authorizer is an officer of the company granting authorization or a legal document showing a legal relationship exists to the property owner.

An authorization must be made for each separate parcel to which value is objected to (one parcel per letter).

Objections to Value received by persons or agents/representatives that are not authorized as stated above **will not** be processed.

Once an agent or representative has been established, only the one giving that agent or representative authorization may assign another agent. This must be done in writing on the business letterhead and must be communicated clearly and timely to the Board of Equalization. Should an authorized agent notify the Board of Equalization that they have resigned from agent status, the Board of Equalization will send all future Objection to Value correspondence to the property owner at the address on file in the Jefferson County tax system unless the owner appoints new representation. Property owners are responsible for providing the correct mailing address to the Tax Assessors' offices.

**Important Dates**

- The effective date for transactions (sales, property changes, construction, etc.) of a tax year is October 1 through September 30 (see table below).
- The person or entity approved to file an Objection to Value is the owner of record on the lien date (see table below).

<u>Tax Year</u>	<u>Effective Dates</u>	<u>Lien Date</u>
2024	October 1, 2022 – September 30, 2023	October 1, 2023
2025	October 1, 2023 – September 30, 2024	October 1, 2024
2026	October 1, 2024 – September 30, 2025	October 1, 2025