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FAQ

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> FAQ

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# FAQ

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## General

### **When are my property taxes due?**

Property taxes are due October 1, and are delinquent after December 31.

### **Will my taxes go up every year?**

There are two reasons for your property taxes to increase: (1) a tax rate (millage) increase, or (2) an increase in the appraised value of the property. The first reason, a tax rate increase, would have to come from a vote of the citizens or by the taxing authority (County Commission) to increase (or decrease) the millage rate. The second situation, involving an increase in the appraised value, would come from a court ordered re-appraisal or from an “economically-based” increase in the market value of properties in the county, resulting in an increase in the appraised value.

### **What is a mill?**

A mill is one-tenth of one cent. The number of mills an agency charges for taxes is multiplied times the assessed value of the property, and the result is the tax amount due. For example: \$100,000 (Appraised Value) X (Assessment Rate: 10%) = \$10,000 (Assessed Value) X .0325 (County Millage Rate) = \$325.00 (Tax Amount)

### **What is a homestead exemption?**

A homestead exemption is defined as a single-family owner-occupied dwelling and the land thereto, not exceeding 160 acres. The property owner may be entitled to a homestead exemption if he or she owns a single-family residence and occupies it as their primary residence on the first day of the tax year for which they are applying. There are several different types of exemptions a home owner can claim in the State of Alabama. Please visit your local county office to apply for a homestead exemption. [For more information regarding homestead exemptions, view our Homestead Exemptions page.](#) (<https://revenue.alabama.gov/property-tax/homestead-exemptions/>)

### **Who do I talk to about appraised value?**

The Revenue Commissioner places a value on all property. This office is located in your local County Courthouse.

### **If I didn't receive a tax statement, do I have to pay the taxes?**

The County Revenue Commissioner is not required to mail tax notices and does so only as a courtesy to the taxpayer. You are responsible for the payment of taxes whether you receive a statement or not.

### **What payment methods are available?**

- You may visit the county tax office and make payment by cash, check, or money order.
- You may pay by mail. [View County Offices for mailing addresses.](https://revenue.alabama.gov/property-tax/county-officesappraisal-assessment-records/)  
(<https://revenue.alabama.gov/property-tax/county-officesappraisal-assessment-records/>)
- Ask your mortgage company to pay the tax bill.

### **What is the timetable for property taxes?**

- October 1: Taxes Due
- January 1: Taxes Delinquent
- February: Turned Over To Probate Court
- March: Probate Court Meets
- April: Advertised For Sale
- May: Tax Sale

### **What should I do when I purchase property?**

1. Record the deed in the Probate Office.
2. Assess the property in the Revenue Commissioners Office. Note: Be sure to bring the deed.
3. If you purchased property during the year, you need to make sure the taxes are paid. The tax bill will usually be in the previous owner's name. You are responsible for taxes on all property you own, no matter how the bill may be listed.
4. Report all address changes promptly to your local Revenue Commissioner's Office in writing.

### **What should I do if I add or remove improvements?**

The law requires that owners, or their agent, must visit the Revenue Commissioner's Office no later than December 31 to sign a new assessment officially reporting any improvements made to or any removal of structures or features from their property, on or before October 1 of that 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, etc. However, such things as re-roofing, minor repairs and painting, (normal maintenance type items), would not require a reassessment.

### **What is annual equalization?**

All Alabama counties are now under an 'annual reappraisal' program which requires the assessing official to review 1/4 of the County each year, and to assess any/all additional buildings identified during this process for the upcoming tax year. A review of 100% of the property in a county will be completed over a four year

equalization cycle. The benefit to annual equalization is to improve equalization among similar and dissimilar properties. The annual equalization process also provides a stable as well as an enhanced revenue stream from property taxes for schools, municipal, county and state government. An equally important result is the small annual market value increase annually instead of the large market value increase of the four-year cycle. The Director of the Property Tax Division has the duties and responsibilities of managing the activities of the Division. The Code of Alabama 1975, Section 40-7-74 and 40-2-11, directs that the property reappraisal program shall be administered by the Commissioner of Revenue and supervised by the Director of the Property Tax Division.

### **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, you may file a written protest with the County Board of Equalization (BOE). Property owners are given 30 days from the date of the notice of value to file an appeal. Upon your appeal, you will be contacted by a county appraiser to review your valuation. If, after this review, you are still not satisfied with your valuation, a hearing will be set for you to formally meet with the BOE to present information you believe justifies a change in value. Following this hearing, you will be notified of the decision of the Board of Equalization. The Code of Alabama 1975, Section 40-7-71 states that any property owner may appeal from the finding of the county board of equalization. Such appeal shall be to the Circuit Court of the county where the property is located. Appeals may be made to Circuit Court within 30 days of the date of the final decision of the Board of Equalization. In order to preserve your right to carry the appeal to Circuit Court, taxes must be paid by December 31 or a bond filed in Circuit Court in double the amount of taxes due.

### **I am over 65. Do I have to pay property taxes?**

If you are over 65 years of age, or permanent and totally disabled (regardless of age), or blind (regardless of age), you are exempt from the state portion of property tax. County taxes may still be due. Please contact your local taxing official to claim your homestead exemption. [For county contact information, view the county offices page \(https://revenue.alabama.gov/property-tax/county-officesappraisal-assessment-records/\).](https://revenue.alabama.gov/property-tax/county-officesappraisal-assessment-records/)

## **Land Sales**

### **At what point will my tax delinquent property be “sold” for taxes?**

A public tax auction is held every year usually the first Monday in May. Everything that hasn't been paid prior will be auctioned off to the highest bidder.

### **Do I have the option to redeem my tax delinquent property?**

Yes. You may redeem your property within 3 years of sale by paying all taxes, interest, fees, and penalties at the rate of 12% per annum.

### **Can I get a deed to the tax delinquent property if I pay the taxes?**

No. Paying taxes on property does not constitute ownership. State law allows taxes to be paid by persons other than the owner(s).

### **Where can I find a list of tax delinquent property?**

The Property Tax Division makes the Book of Lands available for purchase and open for public inspection between 8:00 AM and 5:00 PM, Monday through Friday, except holidays. [View and print transcripts of tax delinquent properties available for purchase. \(https://revenue.alabama.gov/property-tax/taxes-administered/tax-delinquent-property-and-land-sales/\)](https://revenue.alabama.gov/property-tax/taxes-administered/tax-delinquent-property-and-land-sales/)

### **Must I pay delinquent taxes if I did not own the property in delinquent years?**

Yes. The taxes follow the property. The tax liability must be satisfied by the property owner whether the taxes were incurred prior to current ownership. Never purchase property before having a title opinion from a reputable source. It is advisable to consult a competent attorney regarding your contemplated purchase of tax delinquent property.

## **Manufactured Homes**

### **When is my registration due on my manufactured home?**

Manufactured Home registration is due October 1, and delinquent November 30. Manufactured home owners have 30 days after they purchase a manufactured home or 30 days after it enters into the state to register their manufactured home.

### **How much is the registration on a manufactured home?**

The base registration fee is \$24.00 for a Single-Wide and \$48.00 for a Double-Wide or larger which is used for residential purposes. If the home is used for commercial purposes, these amounts are \$48.00 for Single-Wide and \$96.00 for a Double-Wide or larger.

### **Are there other fees or costs to my manufactured home registration?**

Possibly. Sales tax could be due if it was not paid when the home was purchased. Some local fees may also apply such as garbage, fire, etc. Delinquent fees are added if the manufactured home is not registered in a timely manner.

### **Am I entitled to a manufactured home exemption based on age?**

Yes. All manufactured home owners who are over the age of 65 shall be exempt from payment of the registration fee on their owner-occupied manufactured home. However, the owner will be subject to the payment of the \$5 issuance fee.

### **Am I required to display the registration decal on my manufactured home?**

Yes. The manufactured home owner shall immediately attach the decal to the manufactured home. At all times thereafter, the decal should be displayed at eye level on the outside finish of the manufactured home for which the decal was issued. The decal shall be located one foot from the right corner on the side facing the street so as to be clearly visible from the street.

## **Personal Property**

### **What is personal property?**

Personal Property is property not permanently affixed to or part of the real property, such as furniture, fixtures, and/or equipment. Everything that is not real estate is personal property.

**Who is required to report personal property?**

Every individual, firm, or corporation owning business personal property in Alabama on October 1 of each year is required to report personal property. Any individual, firm, or corporation owning aircraft based in Alabama, regardless of use, and any individual firm or corporation that purchases a permanent trailer tag for a tractor trailer, truck trailer, or semi-trailer.

**When should personal property be reported?**

A complete itemized listing of all personal property owned on October 1 must be provided to the local assessing official in the taxing jurisdiction in which the property is located. This list must be submitted between October 1 and December 31 of each year to avoid penalty. The list must include a description of the property along with its acquisition date and cost.

**I did not receive a business personal property return form by mail. Where can I get one?**

Contact your local county office (<https://revenue.alabama.gov/property-tax/county-officesappraisal-assessment-records/>) to receive a form by mail or fax, or download the Business Personal Property Return Form (<https://revenue.alabama.gov/forms/>).

**What are examples of the items I list on the return?**

All furniture and fixtures as well as machinery and equipment purchased for and used by the business.

**Am I required to fill out and return the business personal property return form every year even though my equipment is the same as last year?**

Yes, the local assessing official must receive a form every year no later than December 31 to report equipment that is owned and located in the county as of October 1.

**Most of my business equipment has been fully depreciated on my income tax return; do I still list these items on the business personal property return?**

Yes, all assets owned as of the October 1 lien date must be reported with acquisition dates and acquisition costs. The depreciation schedule used in preparing income tax returns may be used. However, the depreciation schedule must be adjusted for additions and deletions so that it will contain property owned by the business on the October 1 lien date. Also, assets which are expensed rather than capitalized for income tax purposes and are not included on the depreciation schedule must be added to the taxpayer's listing so that all personal property is reported.

**How does the Revenue Commissioner's office value my business personal property?**

The Property Tax Division of the Alabama Department of Revenue has established procedures in the Alabama Personal Property Appraisal Manual for determining market value and the assessed value of personal property. All counties in the state of Alabama use this manual to achieve uniformity. The type of business, type of equipment, acquisition year, and acquisition date are all used in figuring values. For example, computer equipment depreciates more quickly than items of office furniture. Business Personal Property falls into Class II property and is assessed at 20% of its market value.

**What if I fail to comply with the law?**

If you fail to file a listing of your Business Personal Property, a field review will be conducted in accordance with the provisions of Title 40 of the Code of Alabama 1975. During this field review, a listing will be made

of your business personal property and this property will be assessed to you.

**When will I receive a tax bill to pay the ad valorem taxes on my business equipment?**

You will receive a tax bill the following October 1st, just like ad valorem taxes on real property. For instance, what you own this October 1 you will receive a tax bill for those items the next October 1.

**I already paid taxes on my business equipment when I purchased the items. Why am I being taxed again?**

When you purchased the equipment you paid sales tax and this is ad valorem tax or “ownership” tax that is solely based upon value. It is based neither upon the ability of the owner to pay nor upon the amount for which the property last sold.

**Can my business be audited by the revenue commissioner?**

Yes, and it will be. All counties are currently following the Alabama Department of Revenue guidelines to regularly audit businesses which have personal property.

**How can I be certain that I have complied with the law?**

You are encouraged to contact your county’s personal property department. [For county contact information, view the county offices page \(https://revenue.alabama.gov/property-tax/county-officesappraisal-assessment-records/\).](https://revenue.alabama.gov/property-tax/county-officesappraisal-assessment-records/)

## **Vehicle Valuation**

**Who is entitled to a credit voucher?**

Upon the sale, trade, total destruction, permanent removal from Alabama, theft without recovery, or other transfer of a motor vehicle constituting Class I, Class II, or Class IV property under Section 40-8-1, the owner of such motor vehicle will be entitled to a pro rata credit for the ad valorem taxes paid for the remainder of the then current period for which such taxes have been paid.

**How long do I have to apply for the credit voucher?**

The owner has sixty (60) days to claim the credit voucher from the date the vehicle is sold, traded, totally destroyed, permanently removed from Alabama, stolen without recovery, or transferred to claim the credit voucher in the county in which the taxes were originally paid.

**If my car has not been driven for over a year because of mechanical problems, do I still have to pay ad valorem taxes?**

Yes. Ad valorem tax is a property tax and not a use tax and follows the property from owner to owner. Therefore, unlike registration fees, taxes accumulate even when a vehicle is not used on the highway.

**If I purchase a used car from a dealer or individual owner, am I responsible for the unpaid taxes of the previous owner?**

Yes. As stated above, Ad valorem tax is a property tax and not a use tax and follows the property from owner to owner. Therefore, unlike registration fees, taxes accumulate even when a vehicle is not used on the highway. When an Alabama resident buys a vehicle with an outstanding ad valorem tax lien, the buyer must: Pay all ad valorem tax that has accrued on the purchased vehicle since it was last registered and any applicable

interest and penalties on taxes that are delinquent, except for the ad valorem taxes that would have been due in arrears for the 1999 tax year. Also, transfer the buyer's current plate to the vehicle or purchase a new plate for the vehicle within 20 days of acquisition to avoid a late penalty.

## Mapping

### What is a tax map?

A tax map is used to identify ownership of each parcel of land in the county. These drawings are representations of geographical features, property lines, and parcel identification numbers. Although tax maps are for tax purposes only and cannot be used for conveyance, these maps have proven to be very helpful to taxpayers for many reasons.

### How often are tax maps updated?

Continuously. Changes are received by the Mapping Department daily. These changes usually result from deeds being assessed in the Appraisal Department and/or recorded in the Probate Office. Other updates come from newly recorded subdivision plats, right-of-way surveys, etc.

### What is the "parcel identification number?"

This 16 digit number uniquely identifies every piece of property within the county for tax purposes. The parcel ID number is broken down as follows:

#### **Example: 16-09-31-3-004-019.003**

- 16: Locator – this number is derived from the township and range of the property. The legend located on every tax map will depict this grid of locator numbers.
- 09: Area – this number refers the '4 section area' the property is located inside of. See the legend on the map for details.
- 31: Section – this is the section number
- 3: Quarter-Section – this identifies the quarter section (i.e. NE1/4=1, NW1/4=2, SW1/4=3, SE1/4=4)
- 004: Block – some maps are broken down into blocks because of the number of parcels per map, this number identifies which block on the map
- 019.003: Parcel and sub-parcel – this is the number found on the map. Most often, leading zeros will not appear on the map. (i.e. 19.03)

### Why do I have two parcel identification numbers, when I only own one piece of property?

Multiple parcel numbers do not affect the tax rate on your property. These numbers are simply for location and identification. There are several possible reasons for multiple parcel identification numbers: Property lies in two different sections, and each section is numbered independently, each parcel was previously owned by different individuals, or property was purchased at different times.

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### **Tax Violations**

To report a criminal tax violation, please call [\(251\) 344-4737](tel:2513444737)

### **Helpful Links**

[AICPA](#) >

[FEDERATION OF TAX ADMINISTRATORS](#) >

[INTERNAL REVENUE SERVICE](#) >

[MULTISTATE TAX COMMISSION](#) >

[NATL ASSOC OF ENROLLED AGENTS](#) >

[NATL ASSOC OF TAX PROFESSIONALS](#) >

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### **State Resources**

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