MOBILE COUNTY BOARD OF EQUALIZATION

HOW TO FILE A PROTEST

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. The Board will weigh all evidence before reaching a final valuation.
Supporting Data (can include, but is not limited to the following)

- Relevant photos of the **INSIDE** of the home or building (**Especially** if adverse conditions exist);
- Any evidence of market value for your property as of the assessing time frame **(see table below)** and comparable property in the vicinity; foreclosures and short sales **CAN NOT** be considered.
- Copies of private appraisals completed within the assessing time frame **(see table below)**;
- Summary of any recent renovations, costs or receipts;
- Engineering reports
- Soil/water testing reports
- Land conservation reports
- The past 3 years' income and expense statements with rent roll for Apartments, Shopping Centers and Office Buildings;
- Income/Expense statements for Hotels & Motels, past 3 years' history itemized; audited operating statements are preferred.
- Lease Agreements

Methods to File Objection to Value
Return a completed **PROTEST FORM** for **EACH** parcel
or
Submit a written **Letter** notifying the Board of the objection to value which must include

1. the correct **KEY** number and complete **PARCEL** identification number (xx-xx-xx-x-xxx-xxx.xxx)
2. the correct name and mailing address
3. a telephone number and email address; and
4. 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 appeals to value must be received in the office of the Board of Equalization or be USPS postmarked within **30 days** of the notice date.

- An original signature is required.
- The Board will not accept emailed objections.
- The Board will not process incomplete or inaccurate objection to value requests.

Establishment of Agent Representation
In order for the Board of Equalization to process a protest with an agent of the owner, the owner must provide in writing that the agent is authorized to represent the property owner.
Important Notes
1. Authorization for protest is for the current protest tax year only.
2. If an address change is needed for property tax records; please contact the Revenue Commissioners Office at 251-574-8530.
3. All mail correspondence will be sent to the address listed on protest.
4. Objections to Value received by persons or agents/representatives that are not authorized as stated above will not be processed.
5. 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 and must be communicated clearly and timely to the Board of Equalization.
6. 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 Mobile County Revenue system unless the owner appoints new representation. Property owners are responsible to provide the correct mailing address to the Revenue Commissioners offices.

The **assessing time frame** 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 or authorize an agent is the owner of record on the **lien date** (see table below).
(the lien date is the day on which taxes are levied against property)

Tax Year	Assessing Time Frame	Lien Date
2015	October 1, 2013 – September 30, 2014	October 1, 2014
2016	October 1, 2014 – September 30, 2015	October 1, 2015
2017	October 1, 2015 – September 30, 2016	October 1, 2016
2018	October 1, 2016 – September 30, 2017	October 1, 2017
2019	**October 1, 2017 – September 30, 2018**	**October 1, 2018**
2020	October 1, 2018 – September 30, 2019	October 1, 2019