

Revised 04/26/2021-cdp

**MOBILE COUNTY BOARD OF EQUALIZATION**

Amended Section 40-3-2, Code of Alabama 1975  
Effective April 8, 2021

Alabama Governor Kay Ivey signed legislation authorizing the Commissioner of the Department of Revenue to make appointments to the board under certain conditions; to provide a process for filling vacancies, per diem increased for active members. Sections 40-3-2, 40-3-4, 40-3-7, 40-3-8 amended.

**Purpose:**

The Mobile County Board of Equalization is a citizen's board of review for property owners with appeals of assessment valuations.

**Board Members:**

Each Mobile County Commissioner considers one (1) prospective nominee for consideration as a member.

Each nominee must be a resident of Mobile County, an owner of taxable property located within the State of Alabama, and a qualified voter within Mobile County.

The prospective nominee cannot hold employment or office of profit with the United States, the State of Alabama, any county or other political subdivision of said State, or with any county board or with any municipality.

**Board Members Appointments:**

The Mobile County Commission complete the Nomination Form listing the names and addresses of its prospective nominees.

The State of Alabama Department of Revenue Commissioner recommends one (1) nominee from the Mobile County Commission Nomination Form to Alabama Governor. Alabama Governor will make the final Board member appointment.

**Term:**

Four (4) years commencing on October 1<sup>st</sup>, and expiring September 30<sup>th</sup>.

<b>BOARD MEMBER</b>	<b>TERM BEGIN</b>	<b>TERM END</b>
Kenneth Kvalheim (Mobile County)	10/01/2019	09/30/2023

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Danny Perry (Board of Education)	10/01/2019	09/30/2023
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Dr. Arnold Luterman (Mobile City Council)	10/01/2019	09/30/2023
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