

MOTOR VEHICLE PROTEST INSTRUCTIONS

Instructions

A valuation on a motor vehicle may be protested before the Mobile County Board of Equalization. You must purchase the tag before having a hearing.

A copy of your tag receipt must accompany your application. If you pay on-line, a copy of the renewal notice must be submitted with the internet receipt.

The *Assessed value* of private automobiles is 15% of the book value.

The *Assessed value* of commercial vehicles, RV's, motorcycles & trailers is 20% of the book value.

The Board of Equalization deals only with protests to the value on the Vehicle & **NOT** with the tax or tag fee amount.

If vehicle owner wishes to protest the *VALUE* of his/her automobile,

- 1) The owner must place the vehicle in his/her/entity name before a protest can be processed and purchase the tag.
- 2) The protest must be filed within 30 calendar days of the tag renewal purchase date.

IT IS THE RESPONSIBILITY OF THE VEHICLE OWNER TO PROVE HIS/HER VALUE IS INCORRECT

The following may be used to provide needed information to the board members:

- Information documenting the market value of the vehicle.
- Information concerning the condition of the vehicle that may adversely affect the value of the vehicle.

At your hearing, you will be allotted a reasonable amount of time to present this evidence to the Board of Equalization board members justifying a value change. If the BOE determines that the market value of the vehicle is in error, then the BOE may correct the market value. Also keep in mind that if the BOE determines that the market value assessed by the License Commissioners' Office is correct, the BOE will let the value stand.

All vehicle protests will be set for an oral hearing, in the Mobile office on Michael Blvd. Please direct all written protests to:

MOBILE COUNTY BOARD OF EQUALIZATION
153 Government Street
Mobile, Alabama 36602
251-574-8590
carol.gobin@mobilecountyal.gov

NOTE:

1. Protest must be made in writing by the property owner or authorized agent.
2. You will be notified of your hearing date and time by USPS mail. You must attend a hearing.

Why are there differences in the cost of renewing my tag from year to year?

There may be several reasons for differences in the cost of your tag renewal:

- You may have moved into a new jurisdiction with a different tax rate
- The tag you bought last year may have been pro-rated for a partial year. If so, your assessment this year will be higher since it will reflect a full year
- Occasionally, the company which provides market values to the Department of Revenue assigns the same or higher values if a vehicle is a popular used vehicle

Vehicle Property Tax

How is property tax collected on your vehicle?

Property taxes are collected in advance.

Example 1: Renewal

Bob Smith renews his tag in September 2009. He will now pay taxes in advance from October 2009 through September 2010.

Example 2: Purchasing a used or new vehicle

For an individual purchasing a used or new vehicle, it is important to obtain the most current tag receipt for that used vehicle and bring it with you when you register the vehicle. Otherwise, you will be responsible for paying any unpaid taxes by the previous owner. If back taxes are due, they must also be paid at the time of registration. Used vehicles must be addressed on a case-by-case basis. Property taxes are based on the make, model and age of the vehicle. Property taxes must be collected in advance.

Example 3: Exception

Mr. Anderson acquires a vehicle on January 5, 2009 (during his renewal month). Registration fees and taxes would be collected for the period January 1, 2009, through January 31, 2010.