

## **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  
3925 Michael BLVD., Suite H  
Mobile, Alabama 36609  
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.