

Board of Equalization Work Cycles

Revaluation:

The purpose of the Sales Ratio Study (Revaluation) is to measure property appraisal equalization and evaluate both the level and uniformity of assessments within the county. It is used to determine whether a reappraisal is necessary and to establish priorities for reappraising selected property groups while identifying potential issues within current appraisal procedures. The study ensures that property values reflect fair and consistent assessments across neighborhoods and land use categories.

The Alabama Department of Revenue prescribes the procedures for conducting the Sales Ratio Study, as outlined in Chapter 6 of the Alabama Appraisal Manual, the Plan for Equalization, Addendum M (Sales Ratio Study), and Addendum O (Annual Equalization Procedures). Counties are required to conduct two countywide ratio studies: the Equalization Sales Ratio Study and the Base Year Test Sales Ratio Study. The Equalization Study requires a median ratio between 98% and 102% with a coefficient of dispersion (COD) not exceeding 20%, while the Base Year Test must show a median appraisal level between 85% and 105%. Failure to meet Base Year standards requires the county to re-establish its land schedule and cost index effective the following October 1.

Riding for Taxability

The purpose of Riding for Taxability (RFT) is to determine the percentage of completion for all new construction, major renovations, and demolitions as of October 1, which is the lien date marking the close of one tax year and the beginning of the next under Alabama law. Using building permits on file, appraisers assess how much construction has been completed to ensure properties are taxed accurately and fairly for the upcoming tax year.

During this process, staff also review new subdivisions, parcel splits, and any pending map maintenance to prevent omissions. Parcels identified through deed research that suggest unreported construction are added to the RFT review as well. The process follows the State of Alabama's completion percentage guidelines outlined in the Alabama Appraisal Manual and typically begins just prior to October 1, with completion occurring within approximately two weeks due to the high volume of work.

Annual Protest:

Each year, after the Appraisal Division establishes real property values, the Alabama Department of Revenue reviews the assessments and may direct adjustments to ensure valuation and equalization comply with the ALDOR Tax Plan. Once approved, valuation notices are mailed only to property owners whose values have increased or whose property boundaries have changed. The Board of Equalization posts the official date values are finalized on its website, where updated tax year values are accessible through the CAPture portal and the applicable protest form is made available.

Taxpayers should monitor the website beginning in early April to determine when values become official, as a thirty-day protest period begins on that date. Those without internet access may contact the office directly for confirmation. Protest forms are available both online and at the Birmingham and Bessemer offices. Appointment letters are sent to the designated agent, if applicable, while result letters are sent to the property owner. It is the responsibility of both the agent and the owner to communicate and share all relevant information.