

**APPLICATION FOR CURRENT USE VALUATION  
FOR CLASS 3 PROPERTY**

(Submit application to this office between October 1<sup>st</sup> and January 1<sup>st</sup>)

***SECTIONS I, II and III MUST BE COMPLETED TO BE PROCESSED***

The undersigned hereby applies to the Revenue Commissioner of Mobile County, Alabama to have the following described real property assessed for ad valorem tax purposes at its current use value.

**I. TAXPAYER:**

**PRESENT OWNERSHIP:** \_\_\_\_\_

**MAILING ADDRESS:** \_\_\_\_\_

**TELEPHONE NUMBER:** \_\_\_\_\_

**II. DESCRIPTION**

**UNIFORM PARCEL NUMBER**

CO	TWP.	AREA	SEC.	1/4 SEC	BLK.	PARCEL
02						
02						
02						

**OTHER DESCRIPTION:** \_\_\_\_\_

**ATTACH AERIAL PHOTOGRAPHS, IF AVAILABLE**

**CURRENT USE OF PROPERTY:**

**A. ROW CROP:** \_\_\_\_\_ **acres**

**B. PASTURELAND:** \_\_\_\_\_ **acres**

**C. TIMBERLAND:** \_\_\_\_\_ **acres**

**D. HOMESITE:** \_\_\_\_\_ **acres**

**E. HISTORICAL BUILDING OR SITE:** \_\_\_\_\_ **acres**

**F. OTHER, \_\_\_\_\_** \_\_\_\_\_ **acres**

**TOTAL ACREAGE:** \_\_\_\_\_ **acres**

**III. OTHER INFORMATION:**

**IS ALL OR PART OF THE ABOVE DESCRIBED PROPERTY ZONED BY ANY GOVERNMENTAL BODY OR AGENCY? YES \_\_\_\_\_ NO \_\_\_\_\_**

**IF YES, FOR WHAT PURPOSE?** \_\_\_\_\_

**IF PROPERTY WAS PURCHASED WITHIN THE PAST FIVE (5) YEARS.....**

**A. DATE OF PURCHASE:** \_\_\_\_/\_\_\_\_/\_\_\_\_; **DEED BOOK** \_\_\_\_\_, **PAGE** \_\_\_\_\_

**B. PURCHASE PRICE:** \$ \_\_\_\_\_

**C. BOUGHT FOR** \_\_\_\_\_ **PURPOSES, (FARMING, TIMBER, PRODUCTION, INVESTMENT, DEVELOPMENT, ETC.)**

**D. VALUE OF IMPROVMENTS, TIMBER, ALLOTMENTS, MINERAL RIGHTS, ETC. THAT WERE INCLUDED IN THE PURCHASE PRICE IS ESTIMATED AS FOLLOWS:**

\_\_\_\_\_ **DESCRIPTION;** \$ \_\_\_\_\_ **ESTIMATED VALUE**

I understand fully the attached Alabama Code as it relates to current use (40-7-25-3). I understand that if the use changes regarding this property, I will face an additional tax liability. Should the use of this property change at any time in the future from its current use which is \_\_\_\_\_ I am prepared to accept the resulting penalty as prescribed by the Alabama Code.

I further feel that I have a responsibility to advise any future buyer of the current use status of this property and the additional tax liability which could result should a future buyer change the use of this property.

**TAXPAYER REMARKS:** \_\_\_\_\_

**OWNERS SIGNATURE:** \_\_\_\_\_

**POSITION:** \_\_\_\_\_

**FIRM:** \_\_\_\_\_

**SUBSCRIBED AND SWORN TO BEFORE ME THIS** \_\_\_\_\_ **DAY OF** \_\_\_\_\_ **20** \_\_\_\_\_

**SEALNOTARY PUBLIC** \_\_\_\_\_

**COMMISSION EXPIRES:** \_\_\_\_/\_\_\_\_/\_\_\_\_

## NOTICE

### PENALTY PROVISION OF CURRENT USE LAW

#### 39-6-24.3 Conversion of property to other taxable use.

If the sale or other disposition of taxable property qualified for assessment based on its current use value results in or is followed by the conversion of such property, within two years from the date of sale or other disposition, to a use that is not so qualified, then with respect to such property, there shall be levied and collected, in the ad valorem tax year beginning on October 1 next succeeding the conversion of such property, an amount of additional taxes to be computed in the manner provided by this section. If taxable property qualified for assessment at its current use value is converted to a use not so qualified, then the tax assessor shall thereupon appraise such property in accordance with the provisions of section 40-7-15 and section 40-7-25, Code of Alabama 1975, as amended, and shall compute the amount of additional taxes payable with respect to such property in the manner provided in this section. The owner of taxable property qualified for assessment at its current use value which is converted to a use not qualified shall so notify the tax assessor of the county in which such property is located, on and after October 1, but not later than January 1 in the taxable year next succeeding the taxable year in which such conversion is made.