

# MOBILE COUNTY BOARD OF EQUALIZATION

## HOW TO FILE AN APPEAL

The Board of Equalization is a citizen's board of review and, while the Board relies on the input from the Mobile County Revenue Commissioner's office or License Commissioner's office and the Alabama Department of Revenue, it acts independently in making decisions.

The duty of the Board of Equalization is to review the **Fair Market Value ONLY** that is placed on property by the Revenue or License Commission **after** an appeal has been received from the owner. The Board of Equalization **DOES NOT** take appeals for exemptions, tax amount or miscellaneous fees. Please contact the appropriate office to address these issues. If there is an objection to a value, the objection must have justifiable cause and supporting evidence. To adjust value, we require the property owner and/or agent thereof to provide supporting data. The Board will weigh all evidence before reaching a final valuation.

- The BOE may **decrease, increase or not change** the value you are protesting from the Mobile County Revenue Commission or License Commission.
- The Decision of the Board of Equalization is **effective for only one year**.

**Supporting Data** (can include, but is not limited to the following)

- Relevant photos of the **INSIDE** of the home or building (**Especially** if adverse conditions exist).
- Any evidence of market value for your property as of the assessing time frame (**see table below**) and comparable property in the vicinity; foreclosures and short sales **CAN NOT** be considered.
- Copies of private appraisals completed within the assessing time frame (**see table below**).
- Summary of any recent renovations, costs, or receipts.
- Engineering reports
- Soil/water testing reports
- Land conservation reports
- The past 3 years' income and expense statements with rent roll for Apartments, Shopping Centers and Office Buildings.
- Income/Expense statements for Hotels & Motels, past 3 years' history itemized; audited operating statements are preferred.
- Lease Agreements

**ALL EVIDENCE MUST BE SUBMITTED WITH APPEAL AND WILL NOT BE RETURNED.**

### **Methods to File Objection to Value**

Return a completed **PROTEST FORM** for **EACH** parcel **or** Submit a written **Letter** notifying the Board of the objection to value which must include

1. the correct **KEY** number and complete **PARCEL** identification number (xx-xx-xx-x-xxx-xxx.xxx)
2. the correct name and mailing address
3. a telephone number and **VALID, USABLE** email address; and
4. All information stated above must be provided. Notices, forms, or letters not containing all required data may be considered incomplete and not processed.

### **IMPORTANT NOTES**

All appeals to value must be received in the office of the Board of Equalization or be USPS postmarked within **30 days** of the notice date **NOT THE DATE THE OWNER RECEIVED THE NOTICE**.

- An original signature is required.
- The Board will not process incomplete or inaccurate objections to value requests.

- Appeals can be hand delivered, mailed or emailed to the address of the Board of Equalization.  
**WE CAN NOT RECEIVE FAXED APPEALS.**  
**DO NOT SEND YOUR APPEAL TO THE REVENUE COMMISSION OFFICE.**  
 This could result in your appeal not being received on time.

**Establishment of Agent Representation**

In order for the Board of Equalization to process a protest with an agent of the owner, the owner must provide in writing that the agent is authorized to represent the property owner. The Board Equalization utilizes a special form that must be filled in completely before an appeal is processed for an agent representative.

**Important Notes**

1. Authorization for protest is for the current protest tax year only.
2. If an address change is needed for property tax records; please contact the Revenue Commissioners Office at 251-574-8530.
3. The owner’s address **AND** the agent’s address must be submitted with the appeal. All mail correspondence will be sent to the **PROPERTY OWNERS** address listed on the protest.
4. Objections to Value received by persons or agents/representatives that are not authorized as stated above will not be processed.
5. Once an agent or representative has been established, only the one giving that agent or representative authorization may assign another agent. This must be done in writing and must be communicated clearly and timely to the Board of Equalization.
6. Property owners are responsible to provide the correct mailing address to the Revenue Commissioners offices.

The **assessing time frame** for transactions (sales, property changes, construction, etc.) of a tax year is October 1 through September 30 (see table below).

The person or entity approved to file an Objection to Value or authorize an agent is the owner of record on the **lien date** (see table below).

**(the lien date is the day on which taxes are levied against property)**

<b>Tax Year</b>	<b>Assessing Time Frame</b>	<b>Lien Date</b>
2021	October 1, 2019 – September 30, 2020	October 1, 2020
2022	October 1, 2020 – September 30, 2021	October 1, 2021
2023	October 1, 2021 – September 30, 2022	October 1, 2022
2024	October 1, 2022 – September 30, 2023	October 1, 2023
2025	October 1, 2023 – September 30, 2024	October 1, 2024
<b>2026</b>	<b>October 1, 2024 – September 30, 2025</b>	<b>October 1, 2025</b>
2027	October 1, 2025 – September 30, 2026	October 1, 2026
2028	October 1, 2026 – September 30, 2027	October 1, 2027

**YOU MUST BE THE OWNER OF RECORD AS OF THE LIEN DATE TO FILE AN APPEAL.  
 NO EXCEPTIONS CAN BE MADE**

**DEADLINE TO FILE APPEAL IS MAY 19, 2026**

**OFFICE PHONE: 251-574-8590**