

**Departments of  
Jackson County  
Revenue Commissioner**

**TAGS & TITLE**

256-574-9270 Office  
256-574-9267 Fax

**REAL ESTATE**

256-574-9270 Office  
256-574-9267 Fax

**MAPPING/APPRaisal**

256-574-9270 Office  
256-574-9225 Fax

**OFFICE HOURS**

Tues-Fri 8-4:30  
Monday 8-6:00

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**Ron Crawford  
Revenue Commissioner  
102 E. Laurel Street  
Scottsboro, Alabama 35768**

**ALABAMA VEHICLE  
REGISTRATION  
AND  
PROPERTY TAX  
INFORMATION**



**Ron Crawford  
Revenue Commissioner  
Jackson County  
Alabama**



Dear Property Owner:

The purpose of this brochure is to provide you with answers to questions we are frequently asked throughout the year. In this brochure we also try to get you acquainted with some of the laws concerning Alabama property tax.

In Jackson County, the responsibility to assess and collect taxes is handled by one office, The Revenue Commissioner.

I sincerely hope you will find this brochure very informative. If you still have questions not answered in this brochure, please do not hesitate to call my office anytime. It is indeed my privilege and honor to serve you.

Sincerely yours,

Ron Crawford

*Ron Crawford*

Jackson County Revenue Commissioner

#### ALABAMA VEHICLE REGISTRATION REQUIREMENTS:

The Alabama Department of Revenue in Montgomery sets all vehicle values, all title regulations and all other regulations regarding motor vehicle laws. These laws and regulations get their basis from the laws passed by the Alabama legislature.

#### IN ORDER TO REGISTER A 1975 OR NEWER VEHICLE FOR THE FIRST TIME THE FOLLOWING IS REQUIRED:

##### 1. TITLE

- (a) An original title properly executed by the seller to the new owner (new owner must be present) or
- (b) Title application completely filled out to the new owner or
- (c) Manufacturers Certificate of Origin (new owner must be present) or
- (d) Title in new owners name

##### 2. BILL OF SALE

- (a) Cost of vehicle and date of sale
- (b) Full description of the vehicle
- (c) Complete name and address of the new owner
- (d) Trade-in allowance, if any
- (e) A breakdown of the sales tax paid. (This is required when purchased from a dealer. It must show the percent and amount of State, County and City tax paid. If all sales tax has not been paid we collect a percentage based on location of residency)

##### 3. INSURANCE

According to Alabama law a vehicle must have a minimum of liability insurance on it before it may be registered. The signature placed upon the registration receipt will indicate that the information shown on the receipt is correct and that the vehicle is correct and that the vehicle is properly insured. No proof of insurance document is required.

##### 4. DRIVER LICENSE NUMBER

Alabama law requires the owner as listed on the title/registration to provide his/her drivers license or nondriver identification number. Companies registering vehicles are required to provide their federal employer identification number (FEIN)

**ALL VEHICLES THAT ARE 1974 AND OLDER REQUIRE #2, #3 AND #4 AS SHOWN ABOVE.**

#### VEHICLE RENEWAL SCHEDULE

After the vehicle has been registered the annual renewal month for your tag is as follows:

|                |   |
|----------------|---|
| Renewal Month: | First letter of last name:                  |
| January        | A & D                                       |
| February       | B   |
| March          | C & E                                       |
| April          | F, G & N                                    |
| May            | H & O                                       |
| June           | M & I                                       |
| July           | P & L                                       |
| August         | J, K & R                                    |
| September      | Q, S, & T                                   |
| October        | U, V, W, X, Y & Z                           |
| Oct/Nov        | National Guard, Commercial & Fleet Vehicles |

All vehicles in Alabama are personal property. The tax on this property is paid in advance from time of registration until your renewal month.

#### PENALTY SCHEDULE

- (a) \* Failure to renew your tag in your renewal month • \$15.00 plus interest
- (b) Failure to transfer a purchased vehicle within 20 calendar days • \$15.00
- (c) Failure to register a vehicle within 30 days of an individual moving into the State with a valid out-of-state license • \$25.00

#### AD VALOREM TAX VOUCHER

(Beginning date : August 2000)

1. In order to receive a voucher, one of the following criteria must be met: selling of a vehicle, trading of a vehicle, total destruction of a vehicle, theft without recovery or other transfer. Documents to support the above criteria:

- (a) Casual sale or trade...affidavit of buyer and address
- (b) Sale or trade to license dealer...dealer's bill of sale
- (c) Theft of vehicle...report from law authority
- (d) Lease trade-in...odometer statement
- (e) Statement from insurance of company stating date of total loss

- 2. The voucher can only be issued to the registered owner and proof of identification must be provided
- 3. The credit can be applied to pay the ad valorem tax on another vehicle.
- 4. Alabama law sets the eligibility time period to receive a credit voucher 1 year from sale or other transfer date.
- 5. The voucher may only be redeemed in the county where it is issued.
- 6. The voucher can only be transferred by the owner to their spouse or dependent child.

#### REAL PROPERTY TAXES

Property (ad valorem) taxes are taxed on real and/or business personal property. Real property includes land and improvements (An improvement is anything that adds value to real property such as a house, swimming pool, chicken house, barn etc). Business personal property refers to items which are used in any business and are movable or not permanently fixed to the land.

**WHAT TO DO WHEN YOU BUY  
REAL PROPERTY**

New property owners often rely on their title company, real estate agent or attorney to properly record and assess their property. The final responsibility lies with the owner to see that all the necessary steps have been completed. The steps are:

1. Record your deed in Probate Court.
2. Assess the property in the Revenues Commissioner's Office.
3. Claim any exemption due you.

Make sure all of this is done no later than December 31 for all property purchased by October 1, in order to receive a bill in your name for the next year.

Please report promptly all address changes.

**PROPERTY APPRAISAL**

The Revenue Commissioner is responsible for determining property value, which must, by the law, be set according to "fair and reasonable market value." Your property is probably not for sale but the county appraiser must set the value of the property as if it were "sold" in an "arms length" transaction between a "willing buyer and a willing seller," neither being under any pressure to buy or sell. If you feel your property value is incorrect you may file a written protest with the Jackson County Board of Equalization.

Upon your appeal, if time permits, you will be contacted by the county appraiser to review your valuation. If, after this review, you are still not satisfied with your valuation, a hearing will be set for you to formally meet with the Board of Equalization to present information you feel justifies a change in value. Following this hearing, you will be notified of the decision of the Board of Equalization. You may appeal to Circuit Court within 30 days of their decision.

In order to preserve your right to carry the appeal process to Circuit Court, taxes must be paid by December 31, or a bond filed in Circuit Court in double the amount of taxes due.

**PROPERTY CLASSIFICATION**

|   | <b>Assessment Rate</b> |
|---|------------------------|
| Class I Utility   | 30%                    |
| Class II All Other Property                                     | 20%                    |
| Class III Agricultural Property & Occupied Residential Property | 10%                    |
| Class IV Private Passenger autos & pickups less than 8000#      | 15%                    |

You multiply the *appraised value* of property by the proper classification to determine the assessed value. Taxes are based on assessed value less exemptions, which you qualify for.

**ASSESSMENT OF PROPERTY**

Each taxpayer is required by Alabama Law (Code 40-7-1) to provide a complete list of all property, which is owned. The person acquiring property is responsible for reporting to the Revenue Commissioner a complete legal description of the property and should at the time claim any exemptions for which he or she is eligible. The Revenue Commissioner should be furnished a correct mailing address for all properties. The property owner must report any changes in ownership to the Revenue Commissioner. All

assessments and ownership and status as of October 1 of each year and are due and payable the following October 1.

**HOMESTEAD EXEMPTION**

A Homestead exemption is a tax break a property owner may be entitled to if he or she owns a single-family residence and occupies it as their primary residence on the first day of the tax year for which they are applying.

A homestead must be requested, it is not automatic.

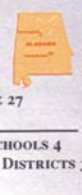
The following are the four types of homestead exemptions:

1. Regular Homestead is available to all citizens of Alabama who own and occupy a single-family residence; including manufactured homes, as their primary residence and use this property for no other purposes. The amount of the exemption is \$4,000.00 in assessed value for state taxes and \$2,000.00 in assessed value for county taxes.
2. Homestead Exemption 2 is for person over age 65 whose adjusted gross income is less than \$12,000.00 on their last State Tax Return. This exemption is for all State taxes and County taxes up to \$5,000.00 in assessed value. Those who are permanently blind are entitled to this exemption also.
3. Homestead Exemption 3 is for persons over age 65 or who are permanently and totally disabled. This exemption is from all property taxes if their next taxable income is less than \$7,500.00 on their last Federal Income Tax Return.
4. Homestead Exemption 4 is for persons over 65, regardless of income. This exemption is for the total assessed value of state tax and up to \$2,000.00 of assessed value of county.

To prove disability, you must furnish a statement from two different sources. Physicians' letters, Veterans Administration and Social Security are all acceptable (must be worded as applied for).

Exemptions should be applied for before December 31 of each year based upon status (owner occupied, age 65 or Totally and Permanently Disabled) of property and claimant before October 1. In October, a reclaim form is mailed to the property owner who has qualified before, allowing for the claim to be renewed by mail.

**JACKSON COUNTY MILLAGE RATE**

|                 |                           |   |
|-----------------|---------------------------|---|
| BRIDGEPORT 37   | SECTION 32                |  |
| SCOTTSBORO 49-5 | DUTTON 32                 |   |
| STEVENSOR 47    | LANGSTON 30               |   |
| HOLLYWOOD 32    | SKYLINE 32                |   |
| WOODVILLE 32    | HYTOP 30                  |   |
| PAINT ROCK 32   | PLEASANT GROVE 27         |   |
| PISGAH 32       |                           |   |
| STATE 6 1/2     | COUNTY WIDE SCHOOLS 4     |   |
| COUNTY 7 1/2    | COUNTY SCHOOL DISTRICTS 3 |   |
| HOSPITAL 4      | FIRE FUND 2               |   |

The amount of taxes paid is determined by multiplying the appropriate millage rate by the assessed value less the proper exemptions. The governing bodies of the state, county, cities and other taxing agencies set millage rates.

A mill is one-tenth of one cent (.001). When all of the taxing authorities' millage requests are added together, you can calculate a total tax bill.

For example, if you own and live in a residence valued at \$40,000, you pay taxes on 10 percent of value or \$4,000. Without exemptions, 29 mills would mean you own \$116.00 in taxes ( $4000 \times 0.29 = \$116.00$ ) plus the \$25 fire fee and any other applicable taxes.

#### BUSINESS PERSONAL PROPERTY

All persons, corporation, partnerships, etc. owning business personal property, aircraft, commercial mobile or portable units are subject to ad valorem tax. The property must be listed and assessed in the Revenue Commissioner's Office after October 1, but no later than December 31 each year. Failure to make an assessment by the 3rd Monday in January will result in a 10% penalty and fees being added to the tax bill.

All business personal property is appraised by the County Revenue Commissioner for taxes, based on the cost new and allowance for depreciation due to age.

#### MANUFACTURED HOMES

(Formerly Mobile Homes)

The Alabama Manufactured Home Act (91-694), signed into law July 18, 1991, changed the way manufactured homes are treated for tax and revenue purposes in Alabama. Under the Act those manufactured homes located on the owner's property and not held for rent or lease will be carried on the real property tax rolls in the Revenue Commissioner's Office. All others must be registered. Proof of ownership, along with a description that includes size, ID number, year made and model of manufactured home should be brought to the Revenue Commissioner's Office to make an assessment. The owner will receive a decal to display on the right front corner as proof that the taxes are paid. A homestead exemption may be claimed if you own the manufactured home and the property it sits on and live in it as your principle residence as of October 1.

Proof of title (if 1990 of later model) and that sales tax has been paid must be provided at time of assessment/registration.

If you own the home but not the land, the home must be registered. If you own the land and the home and you live in the home it must be assessed to your property.

All manufactured homes must be registered or assessed within 30 calendar days of purchase.

Renewal of manufactured home registrations is October/November each year. There is a \$10.00 penalty for late registration.

Persons over 65 or permanently and totally disabled should request exemption information prior to registration.

#### CURRENT USE

Owners of 5 acres or more of farmland, pastureland or timberland that is producing agricultural products, livestock or wood products may apply for current use exemption. This exemption allows for property to be assessed at less than market value when used only for the purposes specified.

Any owner of eligible property must make a formal application to the Revenue Commissioner's Office if he or she wishes to claim current use.

The current use applications may be obtained from the Revenue Commissioner's Office at any time of the year, but under the law they must be filed with the Revenue Commissioner's Office no later

than December 31, for it to apply in the following tax year.

After current use has been granted, the owner who made application for current use does not have to re-apply for subsequent years. However, if the property ownership is transferred or the name has been changed by deed or will, the new owner will have to file an application for current use or his or her taxes will be based on fair market value rather than current use values.

#### WHAT TO DO IF YOU ADD OR REMOVE IMPROVEMENTS

The law requires that owners, or their agent, must come to the Revenue Commissioner's Office no later than December 31 to sign a new assessment officially reporting any improvements made to or any removal of structures or features from their property, on or before October 1 of that year.

Examples of improvements that are assessable would include new structures or additions, swimming pools, extensive repairs, remodeling, or renovations; adding a fireplace, extra bath, patio, deck, carport, garage, etc. However such things as re-roofing, minor repairs and painting, (normal maintenance type items), would not require a reassessment.

#### TIMETABLE FOR COLLECTING TAXES

Taxes are collected on the following schedule for the year that ended on September 30:

|           |                    |
|-----------|--------------------|
| October 1 | Tax Due            |
| January 1 | Tax Delinquent     |
| February  | Citation Fee Added |
| March     | Advertised Sale    |
| April     | Tax Sale           |

#### METHOD OF PAYMENT

1. Taxes are due every year the first of October and are delinquent after the 31st of December.
2. Payment may be made as follows:

- (a) You may come to the Revenue Commissioner's Office at the courthouse and make payment in person by cash, check, or money order.
- (b) You may pay by mail with check or money order to:

**Ron Crawford**  
**Jackson County Revenue Commissioner**  
**P.O. 307**  
**Scottsboro, Alabama 35768**

- (c) Pay by escrow with your mortgage company.
3. If you purchase property during the year, you need to make sure the taxes are paid. The tax bill usually be in the previous owners name.

You are responsible for taxes on all property you own, no matter how the tax bill may be listed.