



DWIGHT CARLISLE
Commissioner

State of Alabama Department of Revenue

Montgomery, Alabama 36132
(www.ador.state.al.us)

March 28, 2003

CYNTHIA UNDERWOOD
Assistant Commissioner
LEWIS A. EASTERLY
Secretary

Honorable Marilyn Wood
Mobile County Revenue Commissioner
Mobile County Courthouse
P. O. Drawer 1169
Mobile, AL 36633

Dear Ms. Wood:

In order to comply with the plan of equalization approved by the U.S. District Court for the Middle District of Alabama the Department of Revenue is implementing an annual equalization program statewide. Mobile County will appraise all property located in the county as of October 1, 2003 and shall implement annual equalization every year thereafter. All counties ordered this year are required to use the new appraisal manual reflecting cost as of October 1, 2000. Please find enclosed an order of the Commissioner of Revenue to this effect.

The Department of Revenue will be providing written procedures on annual equalization and conducting numerous workshops on the process in the near future.

As always, you have my full cooperation and support to make this transition process as smooth as possible. Please do not hesitate to contact me if I can provide you with any other assistance in this matter.

Thank you for your cooperation.

Sincerely,

Hartley McLaney, Assistant Director
Property Tax Division

Enc.

PC: Chairman, County Commission
Walt Frazier, District Supervisor

STATE OF ALABAMA

MONTGOMERY COUNTY

ORDER

In order to bring assessments throughout the State into conformity with the requirements of Alabama law and the United States Constitution, I, as Commissioner of Revenue and administrator of the Ad Valorem Tax Laws of this State, in accordance with the authority granted to me in Section 40-2-11, et seq., Code of Alabama 1975, hereby order that the property in Mobile County, subject to ad valorem taxation, be appraised at its current fair and reasonable market value and that the property values shall be adjusted annually to reflect market value.

The county taxing official of Mobile County shall appraise all property located in the county according to its fair and reasonable market value as of October 1, 2003 **and he shall implement annual equalization every year thereafter** with the appraisals being completed no later than June each year. The appraised value shall become the basis of the assessment of property in this State for purposes of ad valorem taxation. The value shall be assessed for the 2003-2004 tax year and the taxes shall be collected based on said assessments beginning October 1, 2004 and each year thereafter. The appraisal program in the county shall be managed by the county assessing official under the guidance and supervision of the Department of Revenue. The county taxing official must use the Alabama Appraisal Manual reflecting cost as of October 1, 2000 or such manual as the Department of Revenue may direct in subsequent years. Manufactured Homes must also be valued using this manual. The Commissioner of Revenue shall issue any additional orders necessary to carry out the program. **The taxing official of Mobile County is ordered to conduct a field review of real property consisting of at least 25% of the parcels of land in the county, per year.**

The county assessing officials shall begin the appraisal program in Mobile County on or before May 1, 2003. This order shall be delivered to the Secretary of the Board of Equalization.

DONE this 28th day of March, 2003.



Dwight Carlisle
Commissioner of Revenue