JEFFERSON COUNTY BOARD OF EQUALIZATION 716 Richard Arrington Jr. Blvd North Room 500-A Birmingham, Alabama 35203 205-325-5566

VEHICLE PROTEST APPLICATION

| VEHICLE YEAR | | VEHICLE MAKE | | VEHICLE MODEL | |
|--------------|--|--------------|-------|---------------|--|
| VIN# | | | TAG # | | |

| VEHICLE OWNER | |
|------------------------|--|
| AGENT (IF APPLICABLE): | |
| MAILING ADDRESS: | |
| TELEPHONE NUMBER: | |
| EMAIL ADDRESS: | |

| NATURE OF COMPLAINT | |
|------------------------|--|
| EVIDENCE SUBMITTED | |

Answer all of the following:

| • | Do | you own | or lease | this | vehicle? | |
|---|----|---------|----------|------|----------|--|
| • | Do | you own | or lease | this | vehicle? | |

- Total Purchase Price:
 Year Purchased ______

- Current Mileage as of 10/1/2024
- Owner's opinion of value as of 10/01/2024 \$_____

Submit a copy of your tag receipt with this application. If you submit the online payment receipt that does not provided detailed information about the vehicle renewed, a copy of the renewal notice must be included .

Signature of Owner/Agent

Date

NOTE:

- 1. The tag must be in your name to protest.
- 2. You will be notified of your hearing date and time by either USPS mail, email or telephone. You should attend a hearing in order to present evidence that you would like for the Board to consider when establishing value for your vehicle. If the Board issues a new value, take the Results Letter from your hearing along with your original receipt to the Revenue Department if a refund is due.

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Instructions

A valuation on a motor vehicle may be protested before the County Board of Equalization. You must purchase the tag before having a hearing.

A copy of your tag receipt must accompany your application. If you pay on-line, a copy of the renewal notice must be submitted with the internet receipt.

The <u>Assessed value</u> of private automobiles is 15% of the book value. The <u>Assessed</u> value of commercial vehicles, RV's, motorcycles & trailers is 20% of the book value.

The Board of Equalization deals only with protests to the value on the Vehicle & not with the tax or tag fee amount.

If vehicle owner wishes to protest the *value* of his/her automobile,

- 1) The owner must place the vehicle in his/her/entity name before a protest can be processed and purchase the tag.
- 2) The protest must be filed within 30 calendar days of the tag renewal purchase date.

IT IS THE RESPONSIBILITY OF THE VEHICLE OWNER TO PROVE HIS/HER VALUE IS INCORRECT

- Bring evidence to support your claim including but limited to:
 - Bill of sale
 - \circ Service receipts to denote condition as of 10/1/2024
 - Large photos of interior and exterior damage
 - Dealer appraisals

In order to expedite the protest process, hearings are held Birmingham. However, with a special request, the Board may consider a hearing in Bessemer. This may prolong your wait time until several requests have been made for the Board to travel to Bessemer.

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