

- **Protest of Annual Market Value**

The Code of Alabama allows any property owner to object to the value that has been established by the Board of Equalization on property they own. During a 30 day window after values have been published, the property owner can file a written request to object to value. The property owner must bring evidence to the appraisal staff that might warrant an adjustments to inventory or other factors that would affect the value that the appraisal does not have on file. The evidence is taken in consideration to determine if a change is needed. If the owner is not satisfied with the results, they can appeal to the 3 panel appointed Board. If the property owner is not satisfied by the final valuation from the Board, the owner has the right to make an appeal to the Circuit Court within 30 days of the entry of the final valuation order from the Board.