

Jefferson County, Alabama



Board of Equalization
Annual Protest Questions and
Answers

www.jeffconline.jccal.org,

When can I file a protest of value?

A 30 day protest period is allowed each tax year. The 30 day period begins the date the Board has approved the values. All protests must be in the Board office on the due date to be considered timely. Late protests will be rejected. The one exception is to have a USPS post mark on or before the last date of the period on an envelope that arrives in the USPS mail. Be sure the post office post marks the letter. Self prepared postage labels will not be accepted as proof of timely mailing. Take note that the US Postal Service is the only service approved, not UPS, Fed Ex or any other delivery service.

How will I know these dates?

Owners of parcels that have an increase in value or are a new parcel will be mailed a Valuation Notice the date the Board declares value official. The date values are official is posted on the BOE web page on that date. You may also call our office and make a verbal inquiry. Log on to www.jeffconline.jccal.org, click on Departments and select Board of Equalization.

How do I file a protest?

During the 30 day period a Protest Form will be available at the Board offices or on this web page. A form for each parcel should be completed.

What happens after I file?

A letter will be sent telling you the date, time and location of your appointment. If you have particular dates you cannot attend, please state these dates on your protest request. The Board will attempt to honor these dates.

Who can file a protest?

Any taxpayer may file a protest. The Board interprets "taxpayer" for a respective parcel as the owner recorded in the Jefferson County Tax Assessor system.

Do I have to appear for my protest?

A protest hearing is defined as a face to face meeting, which indicates the answer is yes.

- In unavoidable circumstances if someone cannot appear for the hearing the Board may chose to review any hard copy data sent prior to the appointment. However, this makes a question and answer period impossible.
- Any protester may assign an agent. This can be done at the time of filing the protest or even as late as sending someone at the last minute with a written authorization from the owner authorizing the specific person to serve as agent.

What is an agent?

An agent is any person or business the owner of record appoints in writing to attend the protest on the owner's behalf.

How will I know the result of my Protest?

At the end of all hearings and decisions, a Final Valuation Notice will be sent. It will list the final value.

When filing the Protest Form it is very important to write clearly so that the request can be processed. Please print when giving names. Email and telephone numbers are important as well. The Board may need to contact you to help you supply missing information in a timely manner instead of having your protest denied due to incomplete or inaccurate data.

For more information – Visit our web page.

Log on to www.jeffconline.jccal.org, click on Departments and select Board of Equalization.