

March 13, 2023

TO THE GOVERNING BODIES OF ALL MUNICIPALITIES

Section 40-3-2, Code of Ala. 1975, requires the governing bodies of the state's incorporated municipalities to submit nominations to the Alabama Department of Revenue (ALDOR) for members of their County Boards of Equalization. The specific requirements for municipalities are below:

- The governing body of the largest municipality in the county must nominate three persons.
- The governing bodies of all other incorporated municipalities may nominate one person.

All nominees must:	
<ul style="list-style-type: none">• Be competent to serve• Reside in the county for at least 5 years• Own taxable real property in the county	<ul style="list-style-type: none">• Be registered as a qualified elector in the county• Not hold any public office or government employment

To ensure adequate time for boards to be appointed, please submit your nominations on the enclosed form by August 1, 2023. Forms may either be emailed or mailed to:

PropertyTaxDivision@revenue.alabama.gov

ALDOR, Property Tax Division
P.O. Box 327210
Montgomery, AL 36132-7210

From the names submitted, ALDOR will select one for appointment as a member of your County Board of Equalization. The remaining two members of your County Board of Equalization will be appointed through a similar nomination process by the county commission and the county board of education.

Please be sure to communicate with these other nominating bodies in your county to avoid duplicating nominations of the same individuals by the municipalities, commission, and board of education.

If you have questions, call the Property Tax Division at 334-242-1525.

Sincerely,



Vernon Barnett
Commissioner

VB:bc
Enclosures