



The following reference information should not be used to determine legal compliance requirements. Consult with a Vantage One Tax professional or your state official today. [www.vantageonetax.com](http://www.vantageonetax.com)

<b>Guidelines - General</b>	<b>Alabama (AL) Summary Calendar</b>
<b>General Information</b>	<b>General Information</b>
<b>Lien Date:</b>	October 1
<b>Assessment Notice Date:</b>	Varies
<b>Valuation Methodology:</b>	Fair market value
<b>State websites:</b>	<a href="http://www.ador.state.al.us">www.ador.state.al.us</a>
<b>How often is the reassessment:</b>	Annually
<b>Real Property Information</b>	<b>Real Property Information</b>
<b>Taxable:</b>	Yes
<b>Assessment Ratios:</b>	20%
<b>Real Estate Rendition Due:</b>	N/A
<b>Omitted Real Property:</b>	Potential 5 year look back w/10% tax penalty
<b>Construction Work in Progress Taxable:</b>	Yes - Tax year must be reported to the local tax assessor no later than the following January 1 and is assessed on a percentage of completion basis.
<b>Assessment Phase-In Provisions:</b>	N/A
<b>Pollution Control Taxable:</b>	Exempt - All equipment, facilities, or materials constructed or acquired primarily for the control, reduction, or elimination of air or water pollution are statutorily exempt from property taxation. The pollution control exemption is provided in Section 40-9-1(20)
<b>air</b>	Exempt
<b>water</b>	Exempt
<b>Personal Property Information</b>	<b>Personal Property Information</b>
<b>Taxable:</b>	Yes
<b>Assessment Ratios:</b>	20%, 15% (vehicles), 30% (utilities)
<b>Personal Property Rendition Due:</b>	31-Dec
<b>Extension allowed (length and how file):</b>	No
<b>File Rendition With:</b>	County Tax Assessor
<b>Inventory Taxable:</b>	Exempt
<b>raw materials</b>	Exempt
<b>work in progress</b>	Exempt
<b>finished goods</b>	Exempt
<b>Freeport Exemption:</b>	Exemption for a period of up to 36 months following consignment or storage in a public or private warehouse or other storage facility for shipment outside Alabama
<b>Freeport Exemption Application Deadline:</b>	N/A
<b>Licensed Motor Vehicles Taxable:</b>	Yes
<b>Licensed Motor Vehicles Reported on Rendition:</b>	Yes



The following reference information should not be used to determine legal compliance requirements. Consult with a Vantage One Tax professional or your state official today. [www.vantageonetax.com](http://www.vantageonetax.com)

<b>Unlicensed Motor Vehicles Taxable:</b>	Yes
<b>Unlicensed Motor Vehicles Reported on Rendition:</b>	Yes
<b>Leased Equipment Taxable:</b>	Yes - Copy of Leased Agreement may be requested
<b>Software Taxable:</b>	Yes with exception to Custom Software
<b>Abatements/Exemptions:</b>	New locations or Additions (Business and Extensions for Manufacturing, Production, or Processing of Any Trade or Commercial Articles, Materials or Supplies) limited to 10 years
<b>Intangible Property Taxable:</b>	N/A
<b>Omitted Personal Property:</b>	Potential 5 year look back w/10% tax penalty
<b>Construction Work in Progress Taxable:</b>	Yes - Computers, Equipment, Machinery, Furniture, Fixtures etc. reported on Part D of the Business Personal Property Return.
<b>Pollution Control Taxable:</b>	Exempt - All equipment, facilities, or materials constructed or acquired primarily for the control, reduction, or elimination of air or water pollution are statutorily exempt from property taxation. The pollution control exemption is provided in Section 40-9-1(20)
<b>air</b>	Exempt
<b>water</b>	Exempt
<b>Relevant citations for landmark property tax decisions:</b>	
<b>Tax Bill Payment Information</b>	<b>Tax Bill Payment Information</b>
<b>Payment Dates:</b>	Payment is due October 1 and becomes delinquent if not paid by the following January 1. The dates that municipal taxes are due and become delinquent vary by municipality.
<b>Discounts</b>	None
<b>Payment Options</b>	No Installment Provisions
<b>Appeal Information</b>	<b>Appeal Information</b>
<b>Dates Notice of Values typically mailed:</b>	Varies-generally late spring through summer
<b>Appeal Deadlines (received or postmarked):</b>	Must file appeal within 30 days of the mailing date on the Notice of Value (NOV)