

#### 40-12-253. Ad valorem tax requirement

(a) To prevent motor vehicles, within the meaning of this article, from escaping taxation and to provide for a more efficient assessment and collection of taxes due on same, no license shall be issued to operate a motor vehicle on the public highways of this state, nor shall any transfer be made by the probate judge as provided under this article, until the ad valorem tax on such vehicle shall have been paid in the county for the preceding tax year, as evidenced by a receipt of the tax collector where the owner of said vehicle resides, if the vehicle is owned by an individual, or if the vehicle is owned by a firm, corporation, or association, then as evidenced by the receipt of the tax collector in the county in which said motor vehicle is used or operated. Every person who desires to operate a motor vehicle on the public highways of Alabama shall first return such motor vehicle for ad valorem taxation to the tax assessor of the county in which he resides, and every firm or corporation that so desires to operate a motor vehicle shall first return such motor vehicle for ad valorem taxation to the tax assessor of the county from which such motor vehicle is used or operated, and the tax assessor of such county shall deliver to the person who makes the return as herein required a certificate of assessment on a form prescribed by the Department of Revenue, and such certificate shall be the warrant of the tax collector to collect the tax as shown thereon. Valuation for ad valorem assessment shall be as specified by law on the fair and reasonable value of the motor vehicle. Before any vehicle can be assessed, the assessor shall be furnished the tag number presently on the vehicle, unless such vehicle is new and a tag therefor has never been bought, in which case the assessor shall be furnished a bona fide bill of sale from the dealer showing when the car was bought new or, in the case of a used car brought into the state from any state which provides that upon sale or transfer of a car the tags are either surrendered to the appropriate authority or subsequently reusable by the seller or transferor, in which case the assessor shall be furnished a bona fide certificate of title, properly assigned, showing when the car was sold to an individual, firm, corporation, or association living or operating in this state. If such tag number or bill of sale or certificate of title is not furnished, the vehicle will be presumed to have been in the state for the entire year for which taxes are being assessed and taxes assessed for the entire year.

(b) The judge of probate, upon issuing a license as herein provided, shall require the applicant to surrender the receipt of the tax collector and keep the same on file in his office. The license tag shall be evidence of the payment of the license and the ad valorem tax due as provided under this article. The probate judge is authorized to issue a motor vehicle license upon a certificate of the tax assessor certifying that there is no ad valorem tax on the motor vehicle due for the preceding tax year.

(c) Motor vehicles brought into the state during any tax year, or new motor vehicles for which licenses have never been issued, sold from the stock of a dealer during any tax year, shall be subject to taxation the same as if they had

been held or owned in the state on October 1; except, that taxes thereon shall be assessed on a quarterly basis as follows:

(1) Motor vehicles brought into the state or sold from stock after October 1, but before January 1 following, shall be subject to taxation the same as if held or owned in the state on October 1.

(2) Motor vehicles brought into the state or sold from stock after the last day of December, but before April 1 following, shall be subject to taxation for three quarters of the tax year.

(3) Motor vehicles brought into the state or sold from stock after the last day of March, but before the last day of July following, shall be subject to tax for one half of the tax year.

(4) Motor vehicles brought into the state or sold from stock after the last day of June, but before October 1 following, shall be subject to tax for one fourth of the tax year.

(d) The tax assessors and tax collectors of the several counties in this state, in addition to assessing and collecting the ad valorem taxes due the state and counties on motor vehicles, shall collect the ad valorem taxes on motor vehicles due all cities in this state. The tax collector shall report and pay over the money collected for said cities at the same time and in the same manner as state and county taxes are reported and paid over by him. Said assessors and collectors shall each receive a commission of two and one-half percent of the amount of city taxes collected; and the tax collectors shall deduct said commission from the amount collected before paying the city treasury and, at the same time, pay over to the tax assessor commissions due him under this article. The judge of probate shall not issue a license to operate a motor vehicle on the highways of this state until all ad valorem taxes due the said state, counties and cities are paid for the preceding tax year as shown by a receipt of the tax collector.

(e) Motor vehicles shall not be included in any assessment made by any person, firm or corporation under the provisions of subdivision (4) of Section 40-11-1<S>, and such motor vehicles shall not be considered an escape property by reason of the failure to include the same in any tax return as of October 1; all motor vehicles shall be assessed and the taxes thereon shall be collected solely as herein provided.