



VERNON BARNETT
Commissioner

State of Alabama Department of Revenue

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October 1, 2020

DIVISION DIRECTIVE CU - 2021

Current Use Valuation and Procedures

This directive is issued for the purpose of establishing current use values and the procedures required in Title 40-7-25.1 through 40-7-25.3, 1975 Code of Alabama.

1. The Department does hereby establish and publish the current use values of Class III agricultural and forest properties according to the productivity rating as follows, for use during the tax year as of October 1, 2020 for collection beginning October 1, 2021.

CURRENT USE VALUE

<u>SOIL GROUP</u>	<u>PRODUCTIVITY RATING</u>	<u>ROWCROP LANDS</u>	<u>PASTURELANDS</u>
1	Good	\$532	\$532
2	Good	\$532	\$532
3	Average	\$443	\$443
4	Average	\$443	\$443
5	Average	\$443	\$443
6	Poor	\$310	\$310
7	Non-productive	\$110	\$110
8	Good	\$532	\$532
9	Poor	\$310	\$310
10	Non-productive	\$110	\$110

TIMBERLANDS
SOIL GROUP

PRODUCTIVITY RATING

CURRENT USE VALUE

1	Good	\$783
2	Good	\$783
3	Average	\$597
4	Average	\$597
5	Average	\$597
6	Average	\$597
7	Poor	\$425
8	Good	\$783
9	Average	\$597
10	Non-productive	\$341

2. The above current use values are applicable to those properties which are eligible for current use value for the tax year as of October 1, 2020 for collection beginning October 1, 2021, where a timely request has been filed.
3. Any owner of eligible Class III property, who has filed an application for current use valuation with the county assessing official on or before January 1, 2021 is eligible for current use application. The county assessing official will determine that the property on which the application is made is still owned by such applicant and meets the requirements for current use application.
4. Notice of current use value. The county assessing official shall notify the owners of Class III property of the current use values placed upon their property, and

the owner has thirty days after receiving such notice to submit to the assessing official a statement outlining any errors in such current use valuation. The assessing official shall review such statement and determine whether the value satisfactorily represents the current use value of the property. The assessing official may require the owner to submit satisfactory evidence which will indicate the property soil group applicable to the property in question as provided in Title 40-7-25.1 (b)(c) 1975, Code of Alabama.

Note: Notice is not required again for those owners of Class III who have applied for and have been granted current use valuation previously.

5. If any property for which a current use valuation has been approved is converted to any use other than that for which the application was filed, the tax assessing official shall revalue the property according to current market value as provided by Code of Alabama 1975, Section 40-7-25.3. The tax assessing official shall then base his appraisal on the then current market value assessing such property accordingly for purpose of collecting any taxes due thereon. After conversion, any rollback taxes that may be due shall be based on the sales price or the fair and reasonable market value of such property at the time of its conversion, whichever is greater, for the preceding three (3) ad valorem tax years.

Yours truly,



Will Martin, Director
Property Tax Division

Distribution: County Assessing Officials
Division Field Personnel
Chairman, Jefferson County Board of Equalization
Richard LaGrand, Chief Appraiser, Lee County
Clay Henley, Chief Appraiser, Montgomery County
Heath Crowe, Chief Appraiser, Russell County