

## **General Information**

The Jefferson County Board of Equalization (B.O.E) is an agency that appraises and assesses real property for ad valorem property taxation purposes in Jefferson County, Alabama. Established in 1938, the B.O.E maintains files on each piece of taxable property in the county. In conjunction to assessing fair market property values, the B.O.E conducts preliminary hearings for property owner's objections to value on real property, business personal property and motor vehicles.

Located in both the Birmingham and Bessemer Courthouses to better serve taxpayers, the B.O.E employs a staff of Commercial, Residential Appraisers and Administrative Assistants who participate in statewide and national continued appraisal education. The department also has a Property Appraisal Supervisor, Administrative Services Manager, Property Litigation Administrator, Data Analyst Supervisor, Senior Systems Analyst, Data Analysts and three Administrative Coordinators.

## **Three Member Board**

The Board consists of three members who serve as a quasi judicial review panel for property owners who wish to challenge the market value and resulting assessment of their property. Market values assessed by a Property Appraiser may be changed by the Board when a property owner can prove the appraised value is not based on the property's fair market value.

## **Vision Statement**

Our vision is to value fair and equitably all taxable real property in Jefferson County, to notify taxpayers of valuation increases, to hear and to decided protest and to defend established values in court.

## **Mission Statement**

Our mission is the equalization of Real Property in Jefferson County by establishing fair and reasonable market value using appraisal methodologies and practices as set by statutory requirements and the Alabama Department of Revenue. We adhere to the laws of the jurisdiction while serving the taxpayers with knowledge and respect. The Board of Equalization will operate in an environment that is conducive to our taxpayers and to the professional and personal growth of its employees.

