

County Taxation Offices

Functional Analysis

**Approved by the
Local Government
Records Commission
October 25, 2000**

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Functional and Organizational Analysis of the County Taxation Offices

Sources of Information

Representatives of the County Taxation Offices

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Carmon Coker, Shelby County Tax Assessor's Office
Linda Bales, Marshall County Tax Assessor's Office
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Staff of the Etowah County Revenue Commissioner's Office

Representatives of the State Department of Revenue

Bill Bass, Director, Property Tax Division
Allen Elrod, Real Property Supervisor, Property Tax Division
Larry Doyal, Land Agent, Property Tax Division

General Reference Sources

Alabama Administrative Code, Chapters 810-4-1 through 810-5-75
Code of Alabama 1975, Sections 40-3-1 through 40-12-425
Government Records Division, Alabama Department of Archives & History, County Taxation
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Historical Context

The offices of tax assessor and tax collector first existed in Alabama under the government of the Mississippi Territory to administer the tax on property; these officials were appointed by the territorial governor. The sheriff of the county served as the ex officio tax collector. When Alabama became a state in 1819, the local county court became the appointing authority for the tax assessor and collector, but this authority passed to the commissioners' court in 1821. In 1827 both the tax assessor and the tax collector became elective offices with one-year terms. For a brief period in the 1840s and early 1850s, the office of tax assessor became appointive, and multiple assessors existed in some counties. By 1854, however, the system of a single elected tax assessor was permanently established. Terms of office for tax assessor and tax collector gradually lengthened, to four years in 1883 and to six years, the current term, in 1943. Tax officials were originally paid on a fee or commission system based on the amount of taxes assessed or collected; currently, however, most counties compensate tax officials on a salary

basis.

Ever since the establishment of property taxes by the Mississippi territorial government, some mechanism has existed to deal with problems and disputes in property assessments. Under the territorial government this was the county trial court or the territorial Supreme Court. With the coming of statehood the commissioners' court assumed this responsibility. In 1848 the county commissioners along with the tax assessor were designated as the county board of equalization. From 1915 until 1923 county boards worked under state supervision. In 1939 the present boards of equalization were established.

Recent changes in county tax administration structure include the establishment of the position of licensing commissioner in a few counties (currently eight) and the option to combine the offices of tax assessor and tax collector into the office of revenue commissioner. The latter change was approved by voters in 1982 as Amendment 411 to the Alabama Constitution of 1901. The majority of Alabama counties (44) now have a revenue commissioner rather than an assessor and a collector.

Historically property taxes in Alabama have been assessed in proportion to the value of the property. In 1971 a federal court ruled in the case of *Weissinger v. Boswell* (330 F. Supp. 615 [1971]) that Alabama's 1967 property assessment law was unconstitutional. The court found that under that law the tax impact on property varied according to geographical area and that because of the wide discretion vested in local tax assessors, property was being assessed arbitrarily, violating the Fourteenth Amendment to the U. S. Constitution. The immediate result of this ruling was a return to the 1940 property assessment law, which assessed taxable property at 60 percent of its fair market value. Amendment No. 325 to the Alabama Constitution of 1901 established the current assessment system. Since 1978 the state has used a system of four property classifications (Code of Alabama 1975, Section 40-8-1). Each class of property has a prescribed ratio of assessed value to fair market value, as follows: Class I consists of all property belonging to a utility; this property is assessed by the State Revenue Department, rather than by county tax officials, at a rate of 30 percent of fair market value. Class II is a catch-all category for everything not covered by the other three classes and includes business, industrial, personal, and undeveloped real property, and even, for example, travel trailers; it is assessed at a rate of 20 percent of fair market value. Class III applies to all agricultural, forest, and owner-occupied residential property, as well as to historic buildings and sites and manufactured homes; its assessment ratio is 10 percent of fair market value. Class IV includes cars and pick-up trucks that are individually owned and operated; these are assessed at 15 percent of fair market value. In order to calculate an individual's tax, the assessed value is multiplied by a millage rate, with a mill being equal to one-tenth of a cent. The state's rate is 6.5 mills. The local millage rates determined by local voters for local governments and schools are added to the state rate to arrive at the total amount of ad valorem taxes.

Another result of the *Weissinger v. Boswell* ruling was a statewide reappraisal of property in an attempt to deal with the problem of arbitrary assessment (Code of Alabama 1975, Section 40-7-1 et seq.). The State Department of Revenue was given responsibility for overseeing the property reappraisal in every county in the state. This reappraisal project did not accomplish its goal of

equalization of property tax assessments in the expected time, and the State Department of Revenue has maintained its involvement in county assessment activities. The Department of Revenue now determines when a county needs to reappraise its property; sets a schedule for completion of the reappraisal; establishes guidelines and procedures to be followed during the process; publishes an appraisal manual that must be followed by county officials; conducts training classes for local tax officials; conducts a sales ratio study each year to ensure that fair market standards are being followed; supervises appraisal mapping; and does spot checking and review of county assessments.

The legislature gave an important demonstration of its power and involvement in local taxation activities in 1978, when it passed the Lid Bill (Code of Alabama 1975, Section 40-8-4). This law allows local governments to increase or decrease the ratio of assessed value in any of the four classes of property, with certain provisions. Although the law appears to give more power to local authorities, in reality the provisions are stringent. To increase the assessment rate for a particular class, the total assessed property value in that class must be less than 20 percent of the assessed value of all the county's property. The proposal for an increase or decrease must be presented at a public hearing and approved by an act of the legislature. Then a special election must be held and the proposal approved by a majority of the voters. Since its inception, the Lid Bill has been an important tool for maintaining low property taxes in the state.

Section 205 of the Alabama Constitution of 1901 provided the basis for the most well-known exemption from property taxes, the homestead exemption. Since then the legislature has changed the specifications regarding the type, value, and area of land involved and the individuals who may benefit from it. Manufactured homes are now included. Individuals over 65 years old or who are blind or totally disabled are exempt from all state property taxes. If, in addition, his/her annual income is less than \$12,000, the individual is exempt from county and school taxes as well (Code of Alabama 1975, Section 40-9-19). Other exemptions to ad valorem taxes have been added over time to remove almost all individual personal property, although most business personal property is still taxable.

Because property taxes in the state have been maintained at levels that are among the lowest in the nation, they have decreased in importance as a source of income for the state. On the local level, however, they continue to represent a major source of revenue, and local tax officials are significant figures in local government.

Agency Organization

Tax Assessor. All voters in the county vote for the tax assessor, who assumes office on October 1 of the year following the November s/he is elected. With the exception of the four-year term of the tax assessor in Limestone County, Alabama tax assessors serve six-year terms. Before taking office the tax assessor must file an official bond. The tax assessor's main office must be located in the county courthouse, to ensure proximity to the offices and records of the probate judge and the tax collector, and must remain open year-round (Code of Alabama 1975, Section 40-7-3). The principal duty of the tax assessor is to determine the amount of taxes due on all taxable real

estate including manufactured homes; improvements to real estate; and personal (i.e., movable) property, especially business personal property, since most personal property owned by individuals is exempt from ad valorem taxes.

Board of Equalization. Each county has a board of equalization consisting of three members who have been residents of the county for at least five years. The tax assessor is not a member of the board but acts as its secretary. The board members are selected by a rather complicated process in which the county commission, the county's cities, and the county board of education each propose three names. Of these nine, the state commissioner of revenue chooses three, who are then appointed by the governor. The main function of the board of equalization is to review the work of the tax assessor and to adjust property valuations, if necessary. Full time boards hear taxpayer protests beginning in February each year and may continue this work until July. Appeals from the boards' decisions go to the circuit court (Code of Alabama 1975, Sections 40-3-1 through 40-3-24). In Jefferson County the Board of Equalization has additional duties in the assessment of property.

Tax Collector. The requirements for the election of the tax collector are the same as those for the tax assessor, with the election taking place in November and the tax collector assuming office at the beginning of the next October. Tax collectors also serve six-year terms, and their offices must also be located in the county courthouse. The tax collector is authorized to collect state, county, school, municipal, and any special taxes levied by local governments (Code of Alabama 40-5-1 through 40-5-45).

Revenue Commissioner. As of 1999, forty-four counties have combined the functions of tax assessor and tax collector into one office, the revenue commissioner, in order to provide greater efficiency and coordination. The qualifications for office, the election process, and the term in office are the same as for the tax assessor and tax collector, except that the revenue commissioner in Walker County has a four-year term in office.

License Commissioner. Currently eight Alabama counties have license commissioners in addition to their other tax officials. In some counties the license commissioner is elected; in others s/he is appointed by the county commission. In the latter case, the term in office is indefinite. In counties where the license commissioner is elected, the term in office is six years, with the exception of Mobile County, where it is four years. License commissioners' duties vary somewhat by county, but in general they issue any licenses that are required by the state or county, except a marriage license, and collect the revenue derived from them. Such licenses include driver's, conservation, business, and occupational licenses. License commissioners also perform the assessment and collection of ad valorem taxes on motor vehicles and register boats. Thus, this office combines some of the duties of several other county offices, including not only those of other county tax officials but also of the probate judge.

Agency Function and Subfunctions

The mandated function of the county taxation offices in Alabama is to administer the tax on property. The county taxation offices primarily carry out the Financial Management category of the Administrative Support Operations function of local government in Alabama. Some county taxation offices also carry out activities in the Regulation function.

In the performance of its mandated function(s), the county taxation offices may engage in the following subfunctions.

- **Mapping.** Mapping is the essential first step in the process of determining the value of taxable property. County taxation offices create maps for all the taxable property within a county's boundaries. The bases for a county's maps are basic grids, such as the ones purchased from the U. S. Geological Survey. The basic features of these maps are never changed, but the county mappers add information about property specifications and ownership to them. Each time a parcel of property undergoes a change because of reappraisal or new information provided by the owner, the county mappers update the relevant county maps. Various types of maps can be created from the data collected by the mappers, including ownership maps, price maps, and tax maps.
- **Appraising.** Appraisal is the process of determining the value of all parcels of taxable property within a county. Property in Alabama is appraised at fair market value, although owners of Class III property may apply to have their property appraised at current use value (Code of Alabama 1975, Section 40-7-25). The appraisal process has become highly regulated by the State Department of Revenue since the court order for a statewide re-appraisal of property in the early 1970s. The Department of Revenue issues an appraisal manual and sets guidelines for minimum staffing and for qualifications of appraisal staff. It also requires that certain records be created and maintained as evidence that property in Alabama is being appraised fairly and uniformly. All counties are currently required to reappraise every three years. Some counties, like Montgomery, work on a continuous cycle of re-appraisal, with a percentage of the county's taxable property undergoing re-appraisal each year. The Department of Revenue also sets the schedule within the year for re-appraisals, with activities associated with establishing an index of value for county land beginning October 1. In addition to routine re-appraisals, other events may trigger a change in a property's value, including sale of the property, a taxpayer request for a new appraisal, improvements to the property, or subdivision of the property. Appraisal officials keep abreast of property sales by checking deeds in the county probate office and local sales records. They become aware of property improvements by field inspection, aerial surveys, and review of building permits.
- **Assessing.** Once the value of taxable property is determined, the amount owed by the taxpayer can be assessed. County assessors assess real estate, improvements to real estate, manufactured homes, and business personal property; they assess municipal, county, and state property. To determine the amount a taxpayer owes, the pre-determined

assessment ratios for each class of property and the tax rate for the locality are applied to the property's appraised value minus any exemptions. By the last Monday in February of each year, the assessment and valuation of all property must be completed and certified for the Department of Revenue as ready for review and inspection. The tax assessor or assessment division must deliver the certified property lists to the board of equalization by the second Monday in March. Once all adjustments to the assessments are completed, the assessor creates an assessment book, which must be certified by the Department of Revenue (Code of Alabama 1975, Section 40-7-34). Once the assessments are certified, the assessor uses them to create a complete abstract of all assessed real and personal property in the county. The assessor must submit the abstract for certification by the Department of Revenue by the second Monday in August of each year. Copies are also provided to the State Department of Finance and the county tax collector. The final version of the assessments goes to the county tax collector by September 15 of each year so that collection procedures may begin.

The assessor is also authorized to correct errors in the calculation of taxes and other mechanical errors (Code of Alabama 1975, Section 40-7-9). There are also some special cases when the assessor suspects that a taxpayer is trying to escape taxation by moving out of the county or selling all personal property on which taxes for that year should be assessed. In such cases the assessor must make an immediate assessment of the property. When it is discovered that property or improvements to property have escaped normal taxation over preceding years, a retroactive assessment is carried out.

- **Hearing Protests/Adjusting.** The county boards of equalization provide the mechanism for taxpayers to protest the valuation of their property. If the board is a full time board, protest hearings may begin in February and continue until the second Monday in July; otherwise hearings begin in June and must be completed by the second Monday in July. Taxpayers may file letters of protest or apply at the board in person to schedule a protest hearing. Once a hearing has been completed and the board has reached a decision, the tax assessor enters any changes on the tax lists. Taxpayers have 15 days from the time the final assessment is entered on the books to appeal to the circuit court, and they may request a jury trial (Code of Alabama 1975, Sections 40-7-45 through 40-7-48).
- **Collecting.** Once the tax collector or the collection division receives the final assessments from the assessor, the collecting process begins. County tax offices have the authority to collect state, county, school, and municipal ad valorem taxes. Tax bills become due on October 1 of each year. Taxpayers have until December 31 to pay ad valorem taxes; after that date they are delinquent, and late penalties are added to the payment. During the annual collection period, the collector makes semi-monthly proportional disbursements of all the funds collected to the state, county, school, and municipality. By July 1 of each year the tax collector must make a final settlement with each of these entities for all taxes collected, including escaped taxes and funds from property sold for taxes.
- **Selling Property.** After January 1 of each year, personal property on which ad valorem taxes have not been paid is subject to sale at auction. Ten days notice of the sale must be

given, and only enough property is sold to cover the taxes owed, penalties, and expenses of the sale. By March 1 of each year, the collector submits a list of delinquent real property taxes to the county probate judge. The probate judge then issues a notice to the taxpayer giving notification that the real property in question will be sold for taxes and that the taxpayer should appear on a certain date to show cause why the sale should not be carried out. The notice is served by the tax collector, who must also appear in probate court on the appointed days assigned to delinquent taxpayers to show proof of taxes owed. If the probate judge decrees the land for sale, the tax collector then advertises the sale for three consecutive weeks in the newspaper. At least 30 days after the first advertisement, the tax sale for all land listed in the probate judge's decree is held. After the sale the collector issues a certificate of purchase for each purchaser. A deed is not issued for three years after the sale, allowing time for the original delinquent owner to redeem the property. The state may also purchase property at a tax sale. Land acquired in this manner is under the supervision of the Land Commissioner in the Revenue Department. When land is redeemed, the purchaser of the land at the tax sale is entitled to the redemption money.

The tax collector may also sell tax liens on land owned by delinquent taxpayers for the amount of taxes owed plus penalties, interest, and costs. After the sale, a tax lien certificate is issued which entitles the purchaser to 12 percent annual interest on the amount paid for the lien. The lien holder has the same rights regarding the property as the tax collector does and may request a sale of the property by providing written notice to the tax collector by February 1 of any year.

- **Licensing.** In general this subfunction consists of issuing licenses for any right or privilege for which a license is required by the state or county and for which revenue is collected, with the exception of marriage licenses. Examples include driver's licenses, conservation licenses (hunting, fishing, boating), and business, professional, and occupational licenses. All activities related to the registration and licensing of motor vehicles are also included in this subfunction. In some counties the tax collector is responsible for collecting taxes on motor vehicles. In others, this duty is assigned to the probate judge or to the license commissioner. The State Department of Revenue publishes an annual uniform assessment schedule for motor vehicles. These taxes are collected monthly on a staggered schedule based on the owner's last name.

- **Administering Internal Operations.** Administering Internal Operations includes the following groups of activities:

Managing the agency. Activities include internal office management activities common to most government agencies, such as corresponding and communicating, scheduling, meeting, documenting policy and procedures, reporting, litigating, legislating (drafting, lobbying, tracking), publicizing and providing information, managing records, and managing information systems and technology.

Managing finances. Activities include budgeting (preparing and reviewing a budget package, submitting the budget package to the state or local department of finance, documenting amendments and performance of the budget, and reporting on established budget categories); purchasing (requisitioning and purchasing supplies and equipment, accounting for expenditures, receipting and invoicing for goods, and authorizing payment for products received); accounting for the expenditure, encumbrance, disbursement, and reconciliation of funds within the agency's budget through a uniform system of accounting and reporting; authorizing travel; contracting with companies or individuals; bidding for products and services; assisting in the audit process; investing; and issuing bonds.

Managing human resources. Activities include recruiting and hiring eligible individuals to fill vacant positions within the agency; providing compensation to employees; providing benefits such as leave, health insurance, unemployment compensation, worker's compensation, injury compensation, retirement and death benefits; supervising employees by evaluating performance, promoting, granting leave, and monitoring the accumulation of leave; training and providing continuing education for employees; and disciplining.

Managing properties, facilities, and resources. Activities include inventorying and accounting for non-consumable property and reporting property information to the appropriate authority; constructing buildings and facilities; leasing and/or renting offices or facilities; providing security for property owned by the agency; and assigning, inspecting and maintaining agency property, including vehicles.

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Analysis of Record Keeping System and Records Appraisal for the County Taxation Offices

Record Keeping Systems

Most county taxation offices in Alabama operate hybrid record keeping systems composed of paper, microfilm, and electronic records. Most county taxation offices still maintain records primarily in paper format, although in recent years they are creating both temporary and permanent records on electronic systems. Many counties utilize computer assisted mapping to create their maps.

The State Department of Revenue exercises some supervision over the choice and installation of county taxation office computer systems and thus over the record keeping practices of the county offices. As of October 2000 the Department of Revenue will issue required specifications for software applications in the county offices. It must approve contracts for scanning of maps prior to purchase and stipulates that one of the two required backup tapes be submitted for storage at the Department of Revenue. Because of lack of system standardization at the county level, there is no electronic linkage, other than e-mail, between the Department of Revenue and the county offices. Reports and information required from the counties are generally submitted in paper format. For permanent electronic records, the Department of Revenue encourages a backup in another format.

Microfilm is used extensively by many county taxation offices, for both temporary and permanent records. In some cases microfilm is created from a computer and provides a backup for permanent records maintained electronically.

Records Appraisal

The following is a discussion of records created and/or maintained by the county taxation offices in Alabama, listed under their subfunctions. At the end of this records appraisal is a list of **Records No Longer Created** by the county taxation offices that may still be maintained in their offices.

I. Temporary Records.

- **Property Change Forms (1.05).** Property change forms are an integral part of the continuous updating of the mapping and appraisal processes. They record all types of changes to a parcel, from ownership to dimensions. They are used to make changes to maps and property record cards. When the changes are noted in the mapping register, the forms are no longer useful. The audit requirement is five years.

- **Aerial Survey Photographs (1.08).** The mapping division is responsible for creating aerial survey photographs primarily to identify changes and improvements to property. Property in the county is regularly re-photographed during re-appraisals in order to have the most current information for valuation purposes. Once they are superseded, the photographs lose value for the taxation office. For historical purposes, they may be offered to a local archives, library, or historical society.
- **Land Schedules (2.03).** The appraisal staff creates various reports of the current prices for rural, commercial, industrial, and residential land in the county to assist in the re-appraisal of property by the county. The information in the reports may be superseded after the next re-appraisal of county property, but it continues to have value for 10 years in cases where a property owner disputes the valuation of his/her property.
- **Sales Record Cards (2.05).** Sales record cards are another source of data compiled to assist in the appraisal and re-appraisal of property. They contain information about recent property sales in the county and provide data for creating sales ratio studies and land schedules. They may also be used to identify cases in which property has escaped accurate valuation. As with the land schedules, these records may be superseded fairly rapidly but must be kept for 10 years in case of a disputed valuation.
- **Exemption Files (3.01).** These records consist of letters or applications requesting various exemptions from ad valorem taxes. Signature cards or other evidence that the request has been updated are also included. All homeowners are allowed one homestead exemption. Additional exemptions are granted to individuals over age 65, those with disabilities and those below the \$12,000 annual income level. Evidence documenting these qualifications may also be in these files. The original applications are maintained until six years after the exemption status has changed; the update records are used for audit purposes and lose value after five years.
- **Protest Hearing Administrative Files (4.01).** These records document preparation and administration of the board of equalization hearings that occur when taxpayers protest the valuation of their property. They may include protest forms or letters, notification of hearing letters, property information, and final decision. The hearings themselves are documented permanently in the board of equalization hearing and meeting minutes.
- **Delinquent Taxpayer Records (5.08).** These records document contacts with taxpayers who have not paid their ad valorem taxes by December 31 of any year. They are used to document the taxation office's efforts to adhere to all laws regarding notice to the taxpayer. The records also include the taxation office's list of all property for which ad valorem taxes are currently delinquent that is submitted to the probate judge so that tax sale proceedings may begin. Since these records are sometimes used as evidence in litigation, they must be kept 10 years.

- **Tax Collector Annual Reports to the Department of Revenue (5.11).** The tax collection division is required to make a number of annual reports to the Department of Revenue, including annual errors in assessment, annual list of insolvents, annual litigation lists, annual lists of lands bid in by the state, and annual summaries and certifications. The Department of Revenue maintains summary documentation of these reports, and they are also summarized in the tax collector's final settlements (5.07).
- **Certificates of Land Sold for Taxes (6.03).** When a parcel of land is sold for taxes, either to individual purchasers or to the state, a certificate is issued to the purchaser. The purchaser must wait three years for the former landowner to redeem the property before acquiring a deed. These records are copies of certificates issued to the purchasers as evidence of purchase. When land is purchased by the state, the Department of Revenue maintains the certificate. After five years, these records are no longer needed for audit or proof of purchase.
- **Abstracts of Motor Vehicle Assessments (7.01).** The Department of Revenue provides standard schedules of motor vehicle assessments to the counties for use in collecting automobile taxes annually. This series consists of monthly reports detailing the number of motor vehicles by classification, their taxable value, total number of assessments, and total amount of taxes due. These reports are summarized in the tax collector's final settlements (5.07) and are kept for five years.

II. Permanent Records. The Government Records Division recommends the following records as permanent.

Mapping:

- **Indices to Property and Taxpayer Information (1.02).** County taxation offices have traditionally maintained bound indices to their lot, subdivision, and plat books and have created cross indices to help retrieve information rapidly. Currently the taxation offices create many of these indices electronically to increase the ease and rapidity of accessibility to the records. In either case, the indices provide the key to the records and information maintained in the taxation offices.
- **Plat and Lot Books (1.03).** This series is an annual compilation of maps and surveys of subdivided land and lots that gives information about dimensions, boundaries, ownership, and additional property description. Some county taxation offices now maintain this information electronically and only print out plat or lot information on request. The Code of Alabama 1975, Section 40-7-41 requires county taxation offices to have this information available for public inspection at all times.
- **Mapping Registers (1.06).** The mapping register is an ongoing reference regarding changes made to property information. When a change is made to a map or property record card because of new information provided on a property change form, the change is noted in the mapping register. The record has continuing value because appraisal

officials are able to use it to trace the history of changes in ownership, description, and valuation for a particular parcel of property and to determine quickly when changes were made.

Appraising:

- **Alabama Property Record Cards (2.04).** The State Department of Revenue requires that these records be kept in a uniform manner by all county taxation offices. The property record provides a history of each parcel of property in the county and contains the most complete information about a particular property and its valuation.

Assessing:

- **Assessment Books (3.05).** These records, also known as assessment lists and tax blanks, are the final annual assessments for all parcels and types of taxable property in the county, including real and personal property, mobile homes, industries, public utilities, and property owned by the state. In addition they document supplements, escapes, and refunds. In format the books are a compilation of the assessment notices mailed to taxpayers.

Hearing Protests/Adjusting:

- **Board of Equalization Protest Hearing/Meeting Minutes (4.02).** These records primarily document protest hearings before the boards of equalization, although the boards occasionally meet to conduct other business. Protest hearings are held when taxpayers dispute the assessment of their ad valorem taxes and request a hearing. These records contain the decisions of the board, as well as any attachments and agendas provided to the board.

Collecting:

- **Tax Abstracts (5.01).** Tax abstracts are prepared in the assessment division and provided to the tax collector as the basis for the collection process. They contain the assessment lists, amended as needed after the board of equalization protest hearings and any other adjustments to assessments. During the collection period the collection division updates the record by adding payment information. This record provides an annual listing of collection activities for each parcel of land, in addition to its assessment information. The collection division's copy is a permanent record. Other copies in the taxation offices should be held for audit requirements.
- **Tax Collector's Final Settlements (5.08).** The Code of Alabama 1975, Section 40-5-44 requires the tax collector to make a final settlement by July 1 of each year with the state comptroller. The report is completed on a form designated by the State Department of Revenue and summarizes the numerous other collection reports that the county taxation

offices must make. In addition to assessment information, the report provides a breakdown of the distribution of the taxes collected in the county.

Selling Property:

- **Tax Sale Records (6.01).** The Code of Alabama mandates that the county probate judge maintain a record of land sold for taxes, but in some counties the duty of maintaining the record copy has been transferred to the tax collector. This record documents the carrying out of the required procedures for selling property on which ad valorem taxes are delinquent.

Licensing:

- **Annual Listing of Businesses Licensed to Operate in the County (7.09).** Licensing divisions in some counties may maintain an annual listing of licensed businesses that is compiled from the business license applications. This record provides valuable historical information about the business activities of a county in a given year.

Administering Internal Operations - Managing the Agency:

- **County Taxation Office Internal Policies and Procedures (8.01).** These records document how the county taxation office is managed and how state policies regarding internal office administration are carried out. They address issues such as hiring and other personnel issues, standardizing of procedures, and managing finances.
- **County Taxation Office History Files (8.02).** These files are maintained to document the history of the county taxation office. They may contain scrapbooks, ledgers or volumes, executive speeches, or newspaper clipping files pertaining to important events or issues in the history of the county taxation office.
- **Administrative Correspondence (8.03).** Administrative correspondence in the county taxation offices consists of correspondence that sets or discusses significant policy issues and is created or received by the tax assessor, tax collector, revenue commissioner, or license commissioner. It may include important correspondence with Department of Revenue officials, especially correspondence relating to land valuation and land sales.
- **Annual Reports (8.11).** Some county taxation offices may create an annual report to the county commission and to the public, setting out important accomplishments or changes in the office during the past year. Such a report is useful summary documentation of the office's activities for a given year.
- **Publicity and Informational Materials (8.12).** These are printed materials intended to publicize the taxation office's programs and procedures. In addition to providing useful information, they document the office's efforts to communicate with local citizens and to explain their responsibility to pay ad valorem taxes.

Administering Internal Operations - Managing Finances:

- **General Ledger/Trial Balance (9.03b).** The general ledger is the record of final entry for all financial transactions. Traditionally this record has been kept as a bound ledger. With the widespread use of computer systems, it is now often created by printing out annually a detailed year-end trial balance that provides an effective substitute for the old bound general ledger. This record provides the most comprehensive evidence of the agency's financial management.
- **Audit Reports (9.07).** Taxation office audits are generally performed by the Examiners of Public Accounts on an annual basis. They are the primary document for the agency's financial accountability to the public.
- **Grant Project Final Reports (9.08b).** County taxation offices may be recipients of both state and federal grants. Most of the documentation associated with these grants is short-term accounting material. The final narrative report, however, summarizes the goals of the grant, how the money was used, and what was accomplished.

Administering Internal Operations - Managing Human Resources:

- **Employee Handbook (10.06).** These handbooks may be created to provide guidance to new county taxation office employees about personnel rules and other agency policies and procedures. They may serve as evidence of compliance with state and federal hiring practices and may be used in personnel-related litigation.
- **Employee Newsletter (10.07).** Employee newsletters offer a narrative of county taxation office employment policies, employee programs and benefits, and information on individual employees. Along with the employee handbook, this record is the primary documentation of human resources management for the office.

III. Records No Longer Created. The following records are no longer created by county taxation offices but should be retained permanently.

- **Poll Tax Records (12.03).** Some county taxation offices maintained alphabetical lists of voters who paid their poll tax, either in card or volume form. These records were kept between 1875 and 1966 and retain historical value.
- **Land Books/ Land Record Books (12.05).** Land books originated as early as 1889, when a legislative act required each county to keep an accurate list of all lands with the county boundary lines. The books were originally maintained as bound volumes, although many counties later moved to computer printouts. Currently the Alabama Property Record Card (2.05) has superseded the land books.

County Taxation Office Permanent Records List

Mapping

1. Indices to Property and Taxpayer Information (1.02)
2. Plat and Lot Books (1.03)
3. Mapping Register (1.06)

Appraising

1. Alabama Property Record Cards (2.04)

Assessing

1. Assessment Books (3.05)

Hearing Protests/Adjusting

1. Board of Equalization Protest Hearing/Meeting Minutes (4.02)

Collecting

1. Tax Abstracts (5.01)
2. Tax Collector's Final Settlements (5.08)

Selling Property

1. Tax Sale Records (Record Copy) (6.01)

Licensing

1. Annual Listing of Businesses Licensed to Operate in the County (7.09)

Administering Internal Operations - Managing the Agency

1. Internal Policies and Procedures (8.01)
2. History Files (8.02)
3. Administrative Correspondence (8.03)
4. Annual Reports (8.11)
5. Publicity and Informational Materials (8.12)

Administering Internal Operations - Managing Finances

1. General Ledger (9.03b)
2. Audit Reports (9.07)
3. Grant Project Final Reports (9.09c)

Administering Internal Operations - Managing Human Resources

1. Employee Handbook (10.07)
2. Employee Newsletter (10.08)

Records No Longer Created

1. Poll Tax Records (12.03)
2. Land Books (12.05)