

PROPERTY TAX VALUATION NOTICE FAQs

1. Q: WHY AM I RECEIVING A PROPERTY VALUATION NOTICE?

A: This is a courtesy notice and NOT a tax bill. Typically, you will only receive notices if you are a new owner, a new parcel is created, or the appraised value of your property has increased, but you may protest without receiving a notice. However, due to the 7% Cap, statewide legislation Act 2024-344 that began for tax year 2025, we wanted you to see how it may or may not be affecting your property. The 7% cap is a limit on taxable assessed value and will apply unless the parcel meets at least one exception. The exceptions include: property located in a tax increment district, an assessment class change, significantly improved properties, property that has never been assessed (improvement additions, pools, etc.), this would also include changes you failed to report or we missed in error, and ownership changes (certain family relationships can qualify to have the cap remain in an ownership change situation if we receive the necessary affidavit). For additional details on the 7% cap, please visit the **7% Cap** tab on our website www.tuscco.com/government/departments/tax-assessor/ and/or the information and FAQ's provided on the Alabama Department of Revenue website. www.revenue.alabama.gov/property-tax/7-cap-information-hb73-act-2024-344/

******If you feel the cap has been applied/not applied in error or have any other property concerns, contact our office immediately for further guidance. The 7% cap sunsets 2028 unless extended by additional legislation. At that time, you will be taxed on true assessed value based on market value. When protesting, you are protesting market value, not taxes. Please be sure to meet the 30-day protest period requirements as we do not have a full-time Board of Equalization in Tuscaloosa County. It is easier to make corrections, if applicable, before records are finalized and tax bills are issued by the tax collector. If errors are found, your market value, cap status and estimated taxes may be subject to change from what is shown on the notice.******

2. Q: HOW OFTEN IS THE ENTIRE COUNTY REAPPRAISED?

A: Every 4 years. 2025 was the last countywide reappraisal. Therefore, the next countywide reappraisal will be in 2029. During reappraisal, all land throughout the county and any improvements to that land are updated to current costs and adjusted to comparable market trends.

3. Q: WHY WOULD MY VALUE CHANGE DURING A NON-REAPPRAISAL YEAR?

A: In addition to a county-wide reappraisal every 4 years, each year we also pick up new construction, changes to existing construction, and conduct market sales studies to analyze our Neighborhood Valuation Zones. The Alabama Department of Revenue mandates that each county in the State review at least 25% of the total parcels in that county on an annual basis.

4. Q: HOW IS THE 25% ANNUAL REVIEW DETERMINED?

A: A study is conducted to determine which areas (Neighborhood Valuation Zones) of the county have increased changes in market (sales) activity, new construction, environmental influences, and other changes that may affect property value.

5. Q: WHAT IS A NEIGHBORHOOD VALUATION ZONE?

A: These are zones that were created with aid from the Alabama Department of Revenue to assist in analyzing market trends within our county. The zones were created based on physical location of land, types of property, and subdivisions within established school zones.

6. Q: IS A PROPERTY TAX APPRAISAL SUPPOSED TO BE LOWER THAN A PRIVATE APPRAISAL?

A: No. In fact, the Alabama Department of Revenue also mandates that each county, throughout the State, achieve fair and reasonable market value.

7. Q: DO I NEED MY PROPERTY TAX VALUE TO EQUAL THE "FOR SALE" PRICE OF MY PROPERTY FOR A PRIVATE SALE?

A: No. Although we attempt to set fair market value for your property, it is for tax purposes only and does not help or hinder a fair market transaction between you and a prospective buyer.

8. Q: WHY IS MY PROPERTY TAX APPRAISAL DIFFERENT THAN A RECENT PRIVATE APPRAISAL OR WHAT I THINK MY PROPERTY IS WORTH?

A: We must appraise each parcel (111,900+) in the county on a mass scale using valuation zones, and adjust these zones based on comparable market (sales) and current cost trends. During this process, some properties may get over/under adjusted. If you feel that your property value is not fair and reasonable compared to the current market, we encourage you to file a written protest with the Board of Equalization.