

JEFFERSON COUNTY BOARD OF EQUALIZATION
716 Richard Arrington Jr. Blvd North Room 500-A
Birmingham, Alabama 35203
205-325-5566
boe@jccal.org

VEHICLE PROTEST APPLICATION

VEHICLE YEAR		VEHICLE MAKE		VEHICLE MODEL	
VIN#				TAG #	

VEHICLE OWNER	
AGENT (IF APPLICABLE):	
MAILING ADDRESS:	
TELEPHONE NUMBER:	
EMAIL ADDRESS:	

NATURE OF COMPLAINT	
EVIDENCE SUBMITTED	

Answer all of the following:

- Do you own or lease this vehicle? _____
- Total Purchase Price: \$_____ Year Purchased _____
- Was the vehicle purchased from a family member? _____
- Has the vehicle been in an accident? _____
- Current Mileage as of 10/1/2025 _____
- **Owner's opinion of value as of 10/01/2025** \$_____

Submit a copy of your tag receipt with this application. If you submit the online payment receipt that does not provided detailed information about the vehicle renewed, a copy of the renewal notice must be included .

Signature of Owner/Agent

Date

NOTE:

1. The tag must be in your name to protest.
2. You will be notified of your hearing date and time by either USPS mail, email or telephone. You should attend a hearing in order to present evidence that you would like for the Board to consider when establishing value for your vehicle. If the Board issues a new value, take the Results Letter from your hearing along with your original receipt to the Revenue Department if a refund is due.

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Instructions

A valuation on a motor vehicle may be protested before the County Board of Equalization. **You must purchase the tag before having a hearing.**

A copy of your tag receipt must accompany your application. If you pay on-line, a copy of the renewal notice must be submitted with the internet receipt.

The Assessed value of private automobiles is 15% of the book value.

The Assessed value of commercial vehicles, RV's, motorcycles & trailers is 20% of the book value.

The Board of Equalization deals only with protests to the value on the Vehicle & not with the tax or tag fee amount.

If vehicle owner wishes to protest the value of his/her automobile,

- 1) The owner must place the vehicle in his/her/entity name before a protest can be processed and purchase the tag.
- 2) The protest must be filed within 30 calendar days of the tag renewal purchase date.

IT IS THE RESPONSIBILITY OF THE VEHICLE OWNER TO PROVE HIS/HER VALUE IS INCORRECT

- Bring evidence to support your claim including but limited to:
 - Bill of sale
 - Service receipts to denote condition as of 10/1/25
 - Large photos of interior and exterior damage
 - Dealer appraisals

In order to expedite the protest process, hearings are held in Birmingham. However, with a special request, the Board may consider a hearing in Bessemer. This may prolong your wait time until several requests have been made for the Board to travel to Bessemer.

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716 RICHARD ARRINGTON JR. BLVD NORTH
ROOM-500A NORTH ANNEX
BIRMINGHAM, ALABAMA 35203