

86-00069

# OFFICE OF THE ATTORNEY GENERAL



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DEC 6 1985

ADMINISTRATIVE BUILDING  
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MONTGOMERY, ALABAMA 36130

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Honorable Mack V. McCollum  
Tax Assessor, DeKalb County  
DeKalb County Courthouse  
Fort Payne, AL 35967

Ad Valorem Taxes - Assessments -  
Tax Assessors

1983 Taxpayer Convenience Act  
allows tax assessor to assess  
property from January 1 to  
September 30 of tax year.

Dear Mr. McCollum:

In your request for an opinion you state that you assumed the office of tax assessor of DeKalb County on October 1, 1985. In years past the only time a taxpayer could assess property in DeKalb County was during the period of October 1 through December 31 of each year. You recently became aware of the 1983 Taxpayer Convenience Act. You ask whether, under this act, you may begin to assess property for ad valorem tax purposes on January 1, 1986 and continue to assess the properties through September 30, 1986, as opposed to waiting until October 1, 1986 to begin the assessment.

The 1983 Taxpayer Convenience Act, codified as §40-7-2.1(b), Code of Alabama 1975 (1985 Cum. Supp.), provides:

Notwithstanding any other law to the contrary, the tax assessor may assess property for tax purposes and perform related tax assessing functions and requirements, including the acceptance of applications for homestead exemptions, from January 1 to September 30 of each taxable year and the assessment, including the homestead

exemption, shall become effective on the following October 1. (Emphasis added).

The 1983 Taxpayer Convenience Act was passed for the convenience of taxpayers who want to assess their property prior to the normal assessing period. For example, if a taxpayer purchases property on October 2 of a tax year, he may return his property for assessment in January for the next tax year rather than waiting until the following October 1 to return the property for assessment. It should be emphasized that the assessment becomes effective the following October and that the act does not change the lien date or law date for ad valorem taxes. In the situation to which you refer, it simply allows the tax assessor to assess taxes for the 1987 tax year from January 1 to September 30, 1986, rather than waiting until October 1, 1986 to do so. Your question is answered in the affirmative.

Sincerely yours,

CHARLES A. GRADDICK  
Attorney General

By-



RON BOWDEN  
Assistant Attorney General

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