



JULIE P. MAGEE
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)

50 North Ripley Street
Montgomery, Alabama 36132

MICHAEL E. MASON
Assistant Commissioner

JOE W. GARRETT, JR.
Deputy Commissioner

CURTIS E. STEWART
Deputy Commissioner

March 13, 2015

TO THE GOVERNING BODIES OF ALL MUNICIPALITIES

As you know, Section 40-3-2, Code of Alabama 1975, requires that the governing body of the largest municipality in each county shall nominate three persons and that the governing body of each other incorporated municipality within the county shall nominate one person, for consideration in the selection of a County Board of Equalization. One member of the Board of Equalization is to be chosen from the list submitted by the municipalities of your county.

The task of creating a board to pass upon all property assessments is a matter of the highest importance; and the State is interested just as much as the municipalities. You are urged to suggest the best possible type of citizenship for this responsibility.

You are requested to submit your nominations on the official form which is enclosed, so that the intent of the law will be fully carried out. Your attention is called to the fact that a person should be nominated by only one nominating body. It will be appreciated if you will confer with the County Board of Education and the county governing body, so that duplicate nominations will be avoided.

You will note that these nominations are for the new four-year term beginning October 1, 2015.

It will be greatly appreciated if you will return these nominations by August 14, 2015 in order that lists of all boards may be announced in ample time.

Sincerely yours,

Julie P. Magee
Commissioner

JPM:dj

Enclosure

OFFICIAL REPORT
Nominations for the
County Board of Equalization
Term beginning October 1, 2015

DATE: _____,