QUICK FACTS:

WHAT IS A 'PARCEL ID NUMBER'?

This 16 digit number uniquely identifies every piece of property within the county for tax purposes. The parcel id number is broken down as follows: Example: 16-09-31-3-004-019.003

- 16: Locator this number is derived from the township and range of the property. The legend located on every tax map will depict this grid of locator numbers.
- 09: Area this number refers the '4 section area' the property is located inside of. See the legend on the map for details.
- 31: Section this is the section number
- 3: Quarter-Section this identifies the quarter section (i.e. NE1/4=1, NW1/4=2, SW1/4=3, SE1/4=4)
- 004: Block some maps are broken down into blocks because of the number of parcels per map, this number identifies which block on the map
- 019.003: Parcel and sub-parcel this is the number found on the map.

WHAT IS A TAX MAP?

A tax map is used to identify ownership of each parcel of land in the county. These drawings are representations of geographical features, property lines, and parcel identification numbers. Although tax maps are for tax purposes only and cannot be used for conveyance, these maps have proven to be very helpful to taxpayers for many reasons.

WHEN ARE TAX MAPS UPDATED?

Continuously. Changes are received by the Mapping Department daily. These changes usually result from deeds being assessed in the Appraisal Department and/or recorded in the Probate Office. Other updates come from newly recorded subdivision plats, right-of-way surveys, etc. These changes will not be reflected on the public website however, they may be obtained in the Mapping and Appraisal office.

CONTACT INFORMATION REVENUE COMMISSIONER OFFICE 114 Court Street Grove Hill, ALABAMA 36451 **COLLECTIONS:** Ph 251.275.3376 Fx 251.275.3498 MAPPING AND APPRAISAL: Ph 251.275.3010 Fx 251.275.7927 WEBSITE INFORMATION www.AlabamaGIS.com/Clarke/ **Website Coordinator Brittany Faulk:** ccwebsite@pinebelt.net **OUICK TIPS:** ←Click this for Property Record Card Click this to Zoom to the PropertyMap Bldg-Sketch Bldg-Photo ←Click for Bldg Sketch and Photo Basemaps ▼ ← For Aerial Photography

CLARKE COUNTY ALABAMA

REVENUE COMMISSION

PROPERTY TAX INFORMATION



Revenue Commissioner
Terry L. Norris



The Revenue Commissioner's Office is responsible for mapping, appraising and assessing each parcel of land and then collecting taxes based upon each parcel's assessed value.



PROPERTY TAX

Property tax (an ad valorem tax) is a tax levied on all real and personal property within Alabama. All property must be assessed annually with taxes paid, between October 1 and December 31, in the county where the property is located.

Timetable for Property Taxes

October 1	Taxes due
January 1	Taxes delinquent
February	Turned over to Probate
March 1	Probate Court meets
April	Advertised for Sale
May (*2 nd Tuesday)	Tax Sale

TAX SALE

Delinquent Tax Sales are held annually (*usually 2nd Tuesday in May) for all unpaid property taxes. For more information regarding the Tax Sale contact the Collections Office.

PROPERTY TAXES SUPPORT:

Clarke County
Clarke County Public Schools
State of Alabama
Hospitals
Fire Departments
Municipalities





MAPPING & APPRAISAL

APPRAISAL

The Revenue Commissioner is responsible for determining property value (based on guidelines set by AL Department of Revenue) which must, by law, be set according to "fair and reasonable market value;" as well as assessing property to assist property owners claim proper exemptions.

The Appraisal Department appraises 25% of Clarke County real property annually.

Appraisals are done one year in arrears, meaning appraisals are based on the property the way it is on October 1st of the previous year. (For example, 2013 property appraisals are based on the property as it was October 1, 2012)

BUSINESS PERSONAL PROPERTY

This department is responsible for appraising, assessing, and assisting in the collection of business personal property taxes.

"Business Personal Property" refers to any office supplies, furniture, machinery, equipment, add-on equipment, permanent tags (trailers), and aircraft directly related to the operation of a business.

MAPPING

The Mapping department is responsible for maintaining an up-to-date set of tax maps that meet the specifications set by the AL Department of Revenue.

Tax maps are an essential tool in the development and maintenance of an equitable assessment system. They are necessary to parcel identification and are regularly updated to show changes in parcel boundaries and other physical characteristics.



COLLECTIONS

COLLECTION

The Collection department is responsible for the collection of taxes on *all* property (real and personal) assessed in Clarke County.

Including but not limited to: Mobile Homes, Homesteads, Lands, Business Personal Property

<u>ALL</u> Property Taxes are DUE on October 1^{st} of each year. Taxes are DELINQUENT after December 31^{st} of each year.

Property Taxes may be paid in person at the Revenue Commission
Collections Department or by Mail. Payment must be in the form of Cash or
Check (Payable to: Terry L. Norris, Revenue Commissioner). PLEASE
NOTE: Delinquent or past due balances must be paid with Cash or
Cashier's Check.

MOBILE HOMES

Manufactured Home registration is due October 1, and delinquent November 30. Manufactured home owners have 30 days after they purchase a manufactured home or 30 days after it enters into the state to register their manufactured home.

The base registration fee is \$24.00 for a Single-Wide and \$48.00 for a Double-Wide or larger which is used for residential purposes. If the home is used for commercial purposes, these amounts are \$48.00 for Single-Wide and \$96.00 for a Double-Wide or larger.

Sales tax is due if it was not paid when the home was purchased. These are paid at the License Commissioner's office.

Manufactured home owners are required to display the registration decal immediately upon purchase. At all times thereafter, the decal should be displayed at eye level on the outside finish of the manufactured home for which the decal was issued. The decal shall be located one foot from the right corner on the side facing the street so as to be clearly visible from the street.