



April 12, 2024

Honorable George L. Patterson
Covington County Revenue Commissioner
Covington County Courthouse
1-Court Square
Andalusia, Alabama 36420

Dear Mr. Patterson:

This correspondence is in reference to the 2023 Equalization Sales Ratio Study for collection beginning October 1, 2024, in Covington County.

I am pleased to inform you that I have reviewed the Equalization Ratio Study that was submitted for Covington County, and it appears to meet all applicable standards as outlined in the Property Tax Plan for Equalization (ADV-1) for neighborhood level compliance. **Therefore, the ratio study is approved.** For each delineated valuation zone / market area in your county, please ensure that any "trending factors" developed to achieve neighborhood level compliance for parcels included in the ratio study are applied equitably to all parcels in each respective valuation zone / market area.

Please advise if you require any further information.

Yours truly,

Jay Wills
Tax Valuation Analyst II
Property Tax Division

CC: Craig Hall, Southeastern District Supervisor

October 1, 2023

**DIVISION DIRECTIVE
CU - 2023
(REVISED)
Current Use Valuation and Procedures**

This directive is issued for the purpose of establishing current use values and the procedures required in Sections 40-7-25.1 through 40-7-25.3, Code of Ala. 1975.

1. The Department does hereby establish and publish the current use values of Class III agricultural and forest properties according to the productivity rating as follows, for use during the tax year as of October 1, 2023, for collection beginning October 1, 2024.

CURRENT USE VALUE

<u>SOIL GROUP</u>	<u>PRODUCTIVITY RATING</u>	<u>ROWCROP LANDS</u>	<u>PASTURELANDS</u>
1	Good	\$532	\$532
2	Good	\$532	\$532
3	Average	\$443	\$443
4	Average	\$443	\$443
5	Average	\$443	\$443
6	Poor	\$310	\$310
7	Non-productive	\$110	\$110
8	Good	\$532	\$532
9	Poor	\$310	\$310
10	Non-productive	\$110	\$110

TIMBERLANDS
SOIL GROUP

PRODUCTIVITY RATING

CURRENT USE VALUE

1	Good	\$816
2	Good	\$816
3	Average	\$622
4	Average	\$622
5	Average	\$622
6	Average	\$622
7	Poor	\$443
8	Good	\$816
9	Average	\$622
10	Non-productive	\$355

2. The above current use values are applicable to those properties which are eligible for current use valuation as of October 1, 2023, for collection beginning October 1, 2024.
3. Any owner of eligible Class III property, who has filed an application for current use valuation with the county assessing official on or before January 1, 2024, is eligible for current use. The county assessing official will determine that the property on which the application is made is still owned by such applicant and meets the requirements for current use valuation.
4. The county assessing official shall notify the owners of Class III property of the current use values placed upon their property, and the owner has thirty days after receiving such notice to submit to the assessing official a statement outlining any errors in such current use valuation. The assessing official shall review such statement and determine whether the value satisfactorily represents the current use of the property. The assessing official may require the owner to submit satisfactory evidence which will indicate the property soil group applicable to the property in question as provided in Section 40-7-25.1 (b)(c), Code of Ala. 1975.

Note: Notice is not required again for those owners of Class III property who have applied for and have been granted current use valuation previously.