

1 HB157  
2 189306-2  
3 By Representative Ellis  
4 RFD: County and Municipal Government  
5 First Read: 11-JAN-18

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8 SYNOPSIS: Under existing law certain evidence of  
9 comparable sales or leases are admissible in  
10 taxpayer appeals for the rulings of boards of  
11 equalization fixing value of commercial property.

12 This bill would provide that certain  
13 evidence of comparable sales or leases are  
14 inadmissible in taxpayer appeals for the rulings of  
15 boards of equalization fixing value of commercial  
16 and industrial property.

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18 A BILL  
19 TO BE ENTITLED  
20 AN ACT

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22 Relating to taxpayer appeals of the taxable value of  
23 commercial property as fixed by boards of equalization; to add  
24 Section 40-3-27 to Chapter 3, Title 40 of the Code of Alabama  
25 1975, to provide that certain evidence of comparable sales or  
26 leases are inadmissible in taxpayer appeals from the rulings

1 of boards of equalization fixing value of commercial and  
2 industrial property.

3 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

4 Section 1. Section 40-3-27 is added to Chapter 3,  
5 Title 40 of the Code of Alabama 1975, to read as follows:

6 §40-3-27.

7 For appeals of commercial and industrial property  
8 operating as such at the time of valuation, it shall be  
9 inadmissible for a taxpayer to introduce evidence in support  
10 of an appraisal or opinion using a comparable sale or lease of  
11 property that either was vacant when sold or contains use or  
12 deed restrictions that prohibit the property, on which a  
13 building or structure sits, from being used for the purpose  
14 for which the building or structure was designed, constructed,  
15 altered, renovated, or modified.

16 Section 2. This act shall become effective  
17 immediately following its passage and approval by the  
18 Governor, or its otherwise becoming law.