

BROCHURE

Baldwin County Revenue Commission

Baldwin County Millage Rates

1 mill is 1/10 of a cent = .001
(for example 1 mill of \$1,000 = \$1)

| State Rates | | County Rates | |
|-------------------------------|-------------------|-------------------------------|-------------------|
| General | 2.5 mills | General | 5.0 mills |
| Soldier | 1.0 mills | Road/Bridge | 2.5 mills |
| School | 3.0 mills | Fire | 1.5 mills |
| Total State | 6.5 mills | Health | 0.5 mills |
| | | Total County | 9.5 mills |
| District 1 School Rate | | District 2 School Rate | |
| County-Wide | 4.0 mills | County-Wide | 4.0 mills |
| School Special | 5.0 mills | School Special | 5.0 mills |
| District 1 | 1.0 mills | District 2 | 3.0 mills |
| Total | 10.0 mills | Total | 12.0 mills |

Total State, County & School Rates for District 1 = 26.0 mills

Total State, County & School Rates for District 2 = 28.0 mills

If located in North Baldwin Hospital District, add 2.0 mills

Non-Municipal Fairhope & Spanish Fort Public School
Feeder Pattern add 3 mills for a total of 31.0 mills

Municipality Millage Rates

Incorporated areas of the county add 28 mills (state, county & school) to the rates listed below for the total millage rate applied to your property tax.

| | |
|-----------------------|------------|
| Bay Minette (03H)* | 14.5 mills |
| Daphne (04) | 15.0 mills |
| Elberta (05) | 5.0 mills |
| Fairhope (06) | 15.0 mills |
| Fairhope (06-3)** | 3.0 mills |
| Foley (07) | 5.0 mills |
| Gulf Shores (08) | 5.0 mills |
| Loxley (09) | 6.0 mills |
| Loxley (09H)* | 8.0 mills |
| Robertsdale (10) | 5.0 mills |
| Silverhill (11) | 10.0 mills |
| Summerdale (12) | 5.0 mills |
| Orange Beach (13) | 4.0 mills |
| Spanish Fort (14) | 5.0 mills |
| Spanish Fort (14H)* | 7.0 mills |
| Spanish Fort (14-4)** | 3.0 mills |
| Magnolia Springs (15) | 5.0 mills |
| Perdido Beach (16) | 4.0 mills |

*Plus two (2) mills for Hospital

**Plus three (3) mills for School

Calculating Your Property Taxes

You need the following 3 factors to determine your taxes:

1. The Assessment Rate or Ratio

AL Legislature established the following ratios:

Class I: 30% Assessment Rate - Public Utilities

Class II: 20% Assessment Rate - All other Properties not included in Class I or III (includes apartments, commercial, industrial and multi-family properties).

Class III: 10% Assessment Rate - Single family, owner-occupied homes or condos, farm and timber properties

Class IV: 15% Assessment Rate - Motor Vehicles

2. The Taxation (millage/levy) Rate in Your Area.

3. The Tax Credit for Exemptions, if eligible.

Exemptions must be claimed through the Revenue Commission Assessment Department.

Formula

Step 1: Market Value x Assessment Rate % = Value

Step 2: Value x Millage/Levy = Tax

Step 3: Tax – Exemption = *Property Tax*

(The formula above does not apply to farm or forest lands receiving benefit of "Current Use" values)

Formula Example

Market Value = \$50,000

Class III Assessment Rate = 10%

Millage/Levy = 28 mills (.028)

Regular Homestead Exemption = \$45
(based on % of assessed property)

Step 1: \$50,000 x 10% = \$5,000

Step 2: \$5,000 x .028 = \$140.00

Step 3: \$140.00 – \$45.00 = \$95.00

Total Property Tax = \$95.00

Property Taxes Support:

- Baldwin County
- State of Alabama
- Baldwin County Public Schools
- Hospitals
- Fire Departments
- Municipalities

Mission Statement

The Baldwin County Revenue Commissioner's Office is dedicated to providing efficient, convenient, and professional service to the taxpayers of Baldwin County.

Responsibilities

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

Contact Information

Bay Minette Main Office

1705 U.S. Highway 31 South
P. O. Box 1389
Bay Minette, AL 36507

Phone: (if calling from the following areas)

North Baldwin (251) 937-0245
South Baldwin (251) 972-6819
Eastern Shore (251) 990-4627

Robertsdale Central Annex Office

22251 Palmer Street
Robertsdale, AL 36567

Phone: (if calling from the following areas)

North Baldwin (251) 937-9561
South Baldwin (251) 943-5061
Eastern Shore (251) 928-3002

Foley Satellite Courthouse Office

201 East Section Avenue
Foley AL 36535

Phone: (251) 943-5061

Fairhope Satellite Courthouse Office

1100 Fairhope Avenue
Fairhope, AL 36532

Phone: (251) 928-3002

BALDWIN COUNTY
ALABAMA

REVENUE
COMMISSION

Property Tax
Information



Revenue Commissioner
Teddy J. Faust, Jr.

New Property Owners

If you have purchased new property please take the following steps to ensure your property is properly assessed and you receive the appropriate exemptions:

Step 1: Record your deed in the Probate Office.

Step 2: Bring a copy of the recorded deed to the Revenue Commissioner's Office to claim any exemptions for which you may be entitled.

Step 3: Report all ownership and/or address changes promptly to the Revenue Commission.

* Tax bills for property purchased during the year will usually be in the previous owner's name, due to taxes being assessed a year in arrears (the year prior). The current property owner is responsible for paying taxes on all property, regardless of who the bill is addressed.

Physical Changes to Property

The law requires the owner, or their agent, must come to the Revenue Commissioner's Office no later than December 31st, to sign a new assessment officially reporting any improvements made to or removed from their property on or before October 1st of that year.

Tax Lien Auction

Beginning 2019, a Tax Lien Auction will be held annually for all unpaid taxes. This information will be advertised on our Website prior to auction date. For more information regarding the auction, contact the Collections Department.

Revenue Commission Departments

ASSESSMENTS

The Assessment Department is responsible for assessing property and helping property owners claim proper tax exemptions.

It is very important that property owners follow proper procedures when buying property and making additions to or removal of improvements from property. It is the property owners responsibility to ensure that all information recorded in the tax assessment office is accurate and up-to-date.

APPRAISALS

The Revenue Commissioner is responsible for determining property value (based on guidelines set by the AL Department of Revenue) which must, by law, be set according to "fair and reasonable market value."

The Appraisal Department appraises real property and business personal property annually.

Appraisals are done a year in arrears, meaning appraisals are based on the property the way it was on October 1st of the previous year. (For example, 2018 property appraisals are based on the property as it was October 1, 2017).

Property Appraisal Notices are usually sent to property owners before June 1st. If you disagree with the valuation estimates an appeal can be filed with the Board of Equalization.

PERSONAL PROPERTY

The Personal Property Department is responsible for appraising, assessing and assisting in the collection of personal property taxes.

Personal Property refers to any machinery, equipment, supplies, furniture, and fixtures used in a business. Refer to Website regarding recent changes.

COLLECTIONS

The Collections Department is responsible for the collection of taxes on all property (real and personal) assessed in Baldwin County.

Property Taxes are **DUE on October 1st of each year.**

- Courtesy notices are sent to property owners prior to October 1st.
- If property taxes are paid through mortgage company, it is the property owners responsibility to ensure taxes have been paid.

Taxes are **DELINQUENT after December 31st of each year**

- After December 31st penalties and interest will begin to accrue towards the tax amount.
- Property Owners paying delinquent taxes must contact the Collections Department to receive the correct amount that is due.

Property Taxes may be paid in person at any Revenue Commission Location, by Mail with Check (must be postmarked by December 31st), by Phone by calling 1-844-382-4432) or Pay Online (<http://baldwincounty.al.gov>, click on Revenue Commission link at top of page).

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 indispensable in parcel identification and are regularly updated to show changes in parcel boundaries and other physical characteristics.

