

TAX YEAR

TRANS #

APPLICATION FOR CURRENT USE APPRAISAL FOR CLASS III PROPERTY

The undersigned hereby applies to the Revenue Commissioner of Baldwin County, Alabama, to have the following described real property appraised for Ad Valorem Tax purposes at current use.

PROPERTY OWNER _____

MAILING ADDRESS _____

TELEPHONE NUMBER _____

UNIFORM PARCEL NO.05- _____ PPIN NO. _____

CURRENT USE OF PROPERTY:

- A. ROW CROP _____ ACRES
- B. PASTURE _____ ACRES
- C. TIMBERLAND _____ ACRES
- D. HOMESITE _____ ACRES
- E. HISTORICAL _____ ACRES
- F. OTHER _____ ACRES
- TOTAL _____ ACRES

OTHER INFORMATION:

IF PROPERTY PURCHASED WITHIN PAST FIVE (5) YEARS:

- A. DATE OF PURCHASE _____ INSTRUMENT NO. _____
- B. PURCHASE PRICE \$ _____ FAMILY TRANSACTION YES _____ NO _____

TAXPAYER REMARKS _____

I UNDERSTAND FULLY THE Alabama Codes as it relates to current use. I understand that if the use changes regarding the property, I will face the possibility of severe penalties. Should the use of this property change at any time in the future from its current use which is (see A-F above), I am prepared to accept the resulting penalty as prescribed by the Alabama Code. I further feel that I have a responsibility to advise any future buyer of the current use status of this property and the possibilities of severe penalty which could result should a future buyer change the use of this property. PROOF MUST BE SUBMITTED AT TIME OF APPLICATION IF YOU HAVE 5 ACRES OR LESS IN ORDER FOR APPLICATION TO BE PROCESSED.

**NOTICE OF PENALTY PROVISION
GIVEN TO APPLICANT YES NO**

OWNER SIGNATURE _____
BY _____

REVENUE COMMISSION REPRESENTATIVE _____ **DATE** _____ **REQUEST NUMBER** _____

APPROVE _____ **DISAPPROVE** _____

NOTICE

PENALTY PROVISION OF CURRENT USE LAW

40-7-25.3 Conversion of property to other taxable use.

If the sale or other disposition of taxable property qualified for assessment based on its current use value results in or is followed by the conversion of such property, within two years from the date of sale or other disposition, to a use that is not so qualified, then with respect to such property, there shall be levied and collected, in the ad valorem tax year beginning on October 1 next succeeding the conversion of such property, an amount of additional taxes to be computed in the manner provided by this section. If taxable property qualified for assessment at its current use value is converted to a use not so qualified, then the tax assessor shall thereupon appraise such property in accordance with the provisions of section 40-7-15 and section 40-7-25, Code of Alabama 1975, as amended, and shall compute the amount of additional taxes payable with respect to such property in the manner provided in this section. The owner of taxable property qualified for assessment at its current use value which is converted to a use not qualified shall so notify the tax assessor of the county in which such property is located, on and after October 1, but not later than January 1 in the taxable year next succeeding the taxable year in which such conversion is made.