

Montgomery County Appraisal Department
131 S. Perry Street
Montgomery, AL 36104
(334) 832-1303
FAX: (334) 832-2524

APPLICATION FOR "CURRENT USE" EXEMPTION
MONTGOMERY COUNTY, ALABAMA

TAX YEAR: _____

BE IT KNOWN The Code of Alabama, 1975, Title 40-7-25 sets forth the application and qualification procedures for "current use" valuation of property in lieu of a fair and reasonable market valuation assessment for ad valorem tax purposes. CURRENT USE is an exemption afforded to qualifying lands (Class III- pasture, row crop, or timber lands) in the State of Alabama. "Current Use Value" is "the value of eligible taxable property based on the use being made of that property on October 1st of any taxable year; provided, no consideration shall be taken of the prospective value such property might have if it were put to some other possible use." (Code of Alabama, 1975, Title 40-7-25.1)

Please complete the following sections:

Name of Owner _____

Mailing Address _____

City, State ZIP _____

Contact Telephone # _____

Please be aware I/we, wish to make application for "current use" exemption on the following parcel(s) of land located in Montgomery, County Alabama:

03 - _____ - _____ - _____ - _____ - _____ - _____ . _____
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Please indicate the "current use" of the property indicated above, along with an estimate of the number of acres for each "use".

- A. ROW CROP _____ acres;
- B. PASTURE LAND _____ acres;
- C. TIMBER LAND _____ acres;
- D. HOMESITE AREA _____ acres;
- E. PONDS _____ acres

Please list all structures located on the property with their estimated size and value (i.e. barns, utility buildings, residential homes, etc.):

Please answer the following general questions regarding the parcel(s) for which you are making application.

- 1.) Has the subject property been zoned? _____ Yes _____ No
- 2.) If, Yes, what zoning class? _____
- 3.) Have you purchased the property in the last three (3) years? _____ Yes _____ No
- 4.) If, Yes, what was the purchase price? _____ and, when? _____
- 5.) If claiming "timber" – "current use" what was the value of the timber on the site at the time of purchase? _____

BY SIGNATURE HEREON, I certify the above indicated parcel(s) is/are used for the stated "current use".

Signature _____

Date _____

Please Print Name _____

Telephone # _____

PLEASE BE AWARE, a change in the subject property(s) "current use" may be subject to a recapture tax, see Code of Alabama, 1975, Title 40-7-25.3 for more information.

PLEASE RETURN by December 31st of the preceding calendar year, to be considered for the tax year indicated above.