APPLICATION FOR CURRENT USE APPRAISAL FOR CLASS III PROPERTY   TAX YEAR ______

Mailing Address: Baldwin County Revenue Commissioner, PO Box 1389, Bay Minette, AL 36507

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 ____________________

EMAIL ____________________ TELEPHONE NUMBER ____________________

UNIFORM PARCEL NO.____________________ PPIN ____________________

SEPARATE APPLICATION MUST BE SUBMITTED FOR EACH PARCEL APPLYING FOR CURRENT USE

CURRENT USE OF PROPERTY:

A. ROW CROP ____________ ACRES   E. HISTORICAL____________ ACRES

B. PASTURE ____________ ACRES   F. OTHER ____________ ACRES

C. TIMBERLAND____________ ACRES

D. HOMESITE ____________ ACRES   TOTAL ACREAGE: ____________ACRES

OTHER INFORMATION: ____________________

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IF PROPERTY PURCHASED WITHIN PAST FIVE (5) YEARS:

A. DATE OF PURCHASE ____________________   C. INSTRUMENT NO.____________________

B. PURCHASE PRICE $ ____________________   D. FAMILY TRANSACTION YES ☐ NO ☐

TAXPAYER REMARKS ____________________

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I, the undersigned, understand fully the Code of Alabama as it relates to current use (40-7-25.3). I understand that if the use changes regarding this property, I will face an additional tax liability. Should the use of this property change at any time in the future from its current use, I am prepared to accept the resulting penalty as prescribed by the Code of Alabama. I further understand that I have the responsibility to advise any future buyer of the current use status of this property and the additional tax liability which could result in the event that a future buyer changes the use of the property. I hereby declare that the above information is true and correct, and I request and authorize the Revenue Commissioner of Baldwin County, Alabama, to assess and tax the above property at its current use value for the upcoming tax year.

Proof must be submitted at time of application for 5 acres or fewer for application to be processed - see Guidelines for Applying for Current Use.

I acknowledge that I have received and read the Penalty Provision of the Current Use Law.

DATE ____________________

SIGNATURE ____________________

REVENUE COMMISSION REPRESENTATIVE____________________

APPROVE ◯ ____   DISAPPROVE ◯ ____   DATE____________________

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 the 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, 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 so 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. The tax assessor shall compute the amount of ad valorem property taxes that would have been payable with respect to such converted property if the sales price or the fair and reasonable market value of such property at the time of its conversion, whichever is greater, had been used instead of the current use value of such property in computing the amount of taxes payable with respect to such property for each of the three ad valorem tax years preceding the tax year beginning on the October 1 next succeeding the conversion of such property. Such amount shall be additional taxes to be levied and collected on the first assessment lists prepared subsequent to such conversion in the same manner and at the same time as other taxes and shall constitute a lien on such property to the same extent as other taxes, as provided in Section 40-1-3. If such converted property constitutes only a portion of a parcel so qualified on the assessment lists, the tax assessor shall apportion the assessment of such parcel on the first assessment lists prepared subsequent to the conversion and enter the apportioned amount attributable to the portion converted as a separately assessed parcel on the assessment lists. Such apportionment shall be made for each of the years to which additional taxes apply.

Guidelines for Applying for Current Use

Application Deadline

An application must be submitted by the property owner no later than December 31 of the year prior to the tax year for which Current Use is requested.
Example: To receive Current Use for the 2027 tax year, the application must be filed on or before December 31, 2026.

Parcels of 5 Acres or Less – Proof Required

Parcels containing 5 acres or fewer must include documentation verifying qualifying agricultural or timber activity. Applications will be denied if proof is not provided.

Please note: A minimum of one acre is automatically excluded for a residence (house or mobile home). Example: A 5-acre parcel with a residence may qualify for Current Use on 4 acres if sufficient proof is submitted.

Acceptable proof may include:

- Receipts for seed, fertilizer, fencing, or other farm supplies
- Receipts or records showing sales of crops, livestock, or timber
- Feed or veterinary bills
- Copies of income tax returns showing farming or timber activity
- A site or timber management plan prepared by the Alabama Forestry Commission or a licensed forestry professional
- Photographs may be submitted as supporting documentation but cannot serve as proof on their own

Leased Land

If the property is leased for agricultural or timber use, a copy of the lease or contract may be provided. A tax return showing farm or timber activity may also serve as supporting documentation.

Timber Property of 5 Acres or Less

A site management plan from the Alabama Forestry Commission may be submitted as documentation for timber-use parcels of 5 acres or fewer.

Important Note

Current Use valuation attaches to the owner, not the land. A new owner must submit a new application to continue receiving Current Use.

Any taxpayer requesting Current Use valuation must submit an application to the County Assessing Official.

Reference

For more detailed information, property owners may review Sections 40-7-25.1 and 40-7-25.2 of the Code of Alabama**.**

How to Apply

Property owners may apply online at **baldwincountyal.gov** or contact the Baldwin County Revenue Commissioner's Office at 251-937-0245 for assistance.