ALABAMA DEPARTMENT OF REVENUE Property Tax Division

NOTICE OF INTENDED ACTION

RULE NO. & TITLE:

810-4-1-.21

Implementation of Senior Property Tax Appraisal in Baldwin County,

Alabama

INTENDED ACTION:

Promulgate a new rule

SUBSTANCE OF PROPOSED ACTION: The Department proposes to adopt the above rule to establish guidelines and procedures for the uniform implementation of senior property tax appraisal from ad valorem taxes in Baldwin County Alabama.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at 2:00 p.m. on Wednesday, October 8, 2008, in the Office of the Legal Division, Room 3114, Gordon Persons Building, located at 50 N Ripley Street, Montgomery, Alabama. Copies of the rule(s) can be obtained at www.revenue.alabama.gov/rulehear.html.

All interested parties may present their views in writing to the Secretary of the Alabama Department of Revenue, Room 4112, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132 at any time during the thirty-five (35) day period following publication of the notice or by appearing at the hearing.

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:

Wednesday, October 8, 2008

CONTACT PERSON AT AGENCY:

Patricia Toles Alabama Department of Revenue 4131 Gordon Persons Building Montgomery, Alabama 36132 (334) 242-1380

Lewis A. Easterly

Alabama Department of Revenue