

JEFFERSON COUNTY COMMISSION



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DON McALLISTER, *Administrative Services Manager*

July 6, 2005

Drayton Nabers, Jr., Chief Justice
Supreme Court of Alabama
300 Dexter Avenue
Montgomery, Alabama 36104

Dear Honorable Chief Justice Nabers:

Jefferson County contains 300,000 real property tax parcels with a total of \$20 billion market value which produces \$350 million in revenue to the state, counties, municipalities and twelve schools districts.

Due to the guidelines from the State of Alabama Department of Revenue operating under a federal court consent decree, the county assessments must be within 98-102% of the recorded sales prices each year. The strict valuation guidelines and the highest tax mileage rates in the state produce the state's largest number of circuit court appeals from the Jefferson County Board of Equalization (the Board) protest hearing results each year.

In the tax year 2003 Presiding Circuit Court Judge Scott Vowell suggested that the Board consider mediation of the 130 appeals filed by property owners. The Board agreed. Although some plaintiffs chose not to participate in the program, it turned out to be a tremendous success.

Michelle Obradovic, Director and Chief Mediator of the Jefferson County District Court Mediation Project Ad Valorem Tax Appeals Program has been successful in mediating over 100 cases in the tax years 2003 and 2004. This will certainly alleviate the court docket from many days of trial sessions. The program has been a blessing to the staff of the Board which needs to be in the field appraising new construction rather than preparing for trial.

I cannot say enough about the positive results of this program. Thank you for consideration to continue this valuable tool in the judicial process.

Respectfully,

Otis L. Brown
Chairman of the Board

Cc: Michelle Obradovic, Esquire
Presiding Circuit Court Judge Scott Vowell