375 South Ripley Street
Montgomery, AL 36104

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Alabama Department of Revenue

October 1, 2026

DIVISION DIRECTIVE
CU - 2027
Current Use Valuation Procedures

This directive is issued for the purpose of establishing current use values and the procedures required in Sections 40-7-25.1 through 40-7-25.3, Code of Ala. 1975.

1. The Department does hereby establish and publish the current use values of Class III agricultural and forest properties according to the productivity rating as follows, for use during the tax year as of October 1, 2026, for collection beginning October 1, 2027.

CURRENT USE VALUE

SOIL GROUP	PRODUCTIVITY RATING	ROWCROP LANDS	PASTURELANDS
1	Good	$532	$532
2	Good	$532	$532
3	Average	$443	$443
4	Average	$443	$443
5	Average	$443	$443
6	Poor	$310	$310
7	Non-productive	$110	$110
8	Good	$532	$532
9	Poor	$310	$310
10	Non-productive	$110	$110

TIMBERLANDS SOIL GROUP	PRODUCTIVITY RATING	CURRENT USE VALUE
1	Good	$848
2	Good	$848
3	Average	$646
4	Average	$646
5	Average	$646
6	Average	$646
7	Poor	$460
8	Good	$848
9	Average	$646
10	Non-productive	$368

2. The above current use values are applicable to those properties which are eligible for current use valuation as of October 1, 2026, for collection beginning October 1, 2027.
3. Any owner of eligible Class III property, who has filed an application for current use valuation with the county assessing official on or before January 1, 2027, is eligible for current use. The county assessing official will determine that the property on which the application is made is still owned by such applicant and meets the requirements for current use valuation.
4. The county assessing official shall notify the owners of Class III property of the current use values placed upon their property, and the owner has thirty days after receiving such notice to submit to the assessing official a statement outlining any errors in such current use valuation. The assessing official shall review such statement and determine whether the value satisfactorily represents the current use of the property. The assessing official may require the owner to submit satisfactory evidence which will indicate the property soil group applicable to the property in question as provided in Section 40-7-25.1 (b)(c), Code of Ala. 1975.

Note: Notice is not required again for those owners of Class III property who have applied for and have been granted current use valuation previously.

5. If any property for which a current use valuation has been approved is converted to any use other than that for which the application was filed, the tax assessing official shall revalue the property according to current market value as provided by Section 40-7-25.3, Code of Ala. 1975. The tax assessing official shall then base his appraisal on the current market value assessing such property accordingly for purpose of collecting any taxes due thereon. After conversion, any rollback taxes that may be due shall be based on the sales price or the fair and reasonable market value of such property at the time of its conversion, whichever is greater, for the preceding three ad valorem tax years.

Sincerely,

Amanda Wolfe

Amanda Wolfe, Director
Property Tax Division

Distribution: County Assessing Officials
Division Field Personnel
Maria Knight, Director, Jefferson County Board of Equalization
Chris Kervin, Chief Appraiser, Russell County