

MAJOR OPHER LEVI  
PEO – AIR & MISSILE DEFENSE  
ATTN: SFAE-MSLS-LT-IS  
BLDG 5250 MARTIN ROAD  
REDSTONE ARSENAL, AL 35898-8000,

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§

STATE OF ALABAMA  
DEPARTMENT OF REVENUE  
ADMINISTRATIVE LAW DIVISION

Petitioner,

§

DOCKET NO. MV. 09-1209

v.

§

STATE OF ALABAMA  
DEPARTMENT OF REVENUE.

§

### **FINAL ORDER DISMISSING APPEAL**

The Petitioner in this case registered his motor vehicle in Jefferson County and paid the applicable ad valorem tax on the vehicle to the Jefferson County Revenue Department.

He subsequently determined that he was exempt from paying ad valorem tax on his vehicle. He consequently appealed to the Administrative Law Division and requested a total ad valorem tax exemption, i.e., a refund of the ad valorem tax he previously paid to the County on the vehicle.

The Department has moved to have the appeal dismissed because the Administrative Law Division does not have jurisdiction over the county-administered ad valorem tax. It cites Code of Ala. 1975, §40-2A-2(2) in support of its case. That statute provides in pertinent part that “nothing (in Chapter 2A of Title 40) shall be construed to apply to the assessment of ad valorem taxes on real or personal property which is administered by the various counties of the State of Alabama, . . . “

Chapter 2A of Title 40 governs the duties, responsibilities, and jurisdiction of the Administrative Law Division. The Department is thus correct that based on §40-2A-2(2), the Division does not have jurisdiction to hear an appeal involving county ad valorem tax.

Code of Ala. 1975, §40-2A-8 does give the Administrative Law Division the authority to hear an appeal involving an act or proposed act by the Department. But the Department has taken no action against the Petitioner in this case from which he can appeal. Consequently, the Petitioner must pursue his refund directly with the County.

This appeal is dismissed from the Administrative Law Division docket.

This Final Order Dismissing Appeal may be appealed to circuit court within 30 days pursuant to Code of Ala. 1975, §40-2A-9(g).

Entered February 22, 2010.

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BILL THOMPSON  
Chief Administrative Law Judge

bt:dr

cc: John J. Breckenridge, Esq.  
Major Opher Levi (w/enc.)  
Brenda Coone  
Mike Gamble