



# State of Alabama Department of Revenue

(www.revenue.alabama.gov)  
50 North Ripley Street  
Montgomery, Alabama 36132

**CYNTHIA UNDERWOOD**  
Assistant Commissioner  
**LEWIS A. EASTERLY**  
Secretary

August 4, 2009

**TO:** All Designated Agents

**FROM:** Mike Gamble, Assistant Director  
Motor Vehicle Division 

**SUBJECT:** Revenue Commissioner's Order – Jefferson County

On August 4, 2009, State Revenue Commissioner Tim Russell issued an order (copy attached) for Alabama motor vehicle registrants located in Jefferson County, Alabama, who do not have access to the county license plate issuing offices or county tax collection offices during the months of August and September 2009. The order extends the period of time through November 2009 for the affected registrants to register their motor vehicles or renew their motor vehicle registrations and pay property taxes on their vehicles because county offices were closed during some or all of the months of August and September 2009.

In most instances, the affected Jefferson County vehicle owners will have a copy of their most recent registration receipt or application for certificate of title as documentation which permits the vehicle to be legally operated on the public roads and highways of this state. However, owners of vehicles acquired from non-designated agents during the time period from July 12, 2009, through September 2009 may not have such documentation. For a vehicle subject to Alabama's title law, an application for certificate of title shall serve as documentation that the vehicle can be legally operated on the public roads and highways of this state during the extension period.

Alabama law requires that applications for certificate of title be made through a designated agent. Designated agents include all county license plate issuing officials, licensed Alabama dealers and licensed Alabama financial institutions. Most owners of vehicles which were acquired from non-designated agents choose to apply for certificate of title through their county license plate issuing official's office. However, the owner may apply for certificate of title through any designated agent. Accordingly, Jefferson County vehicle owners may apply for certificate of title through **any** designated agent in order to obtain the required owner's permit copy of a title application. Such application shall serve as evidence that the vehicle can be legally operated on the public roads and highways of this state during the extension period.

Should you have any questions regarding this memorandum, please email [titles@revenue.alabama.gov](mailto:titles@revenue.alabama.gov).

Attachment



TIM RUSSELL  
Commissioner

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## ORDER OF THE COMMISSIONER OF REVENUE

Due to the extreme hardships placed on Alabama motor vehicle registrants located in Jefferson County Alabama who do not have access to the county license plate issuing offices or county tax collection offices during the months of August and September 2009 to renew their motor vehicle registrations and pay property taxes on their vehicles because county courthouses and other county offices were closed during some or all of the months of August and September 2009, under the power granted to me by §40-2-11, Code of Alabama 1975, I hereby issue the following order:

### I. GENERAL RULE

- (a) **EXTENSION OF TIME FOR RENEWING AUGUST AND SEPTEMBER 2009 MOTOR VEHICLE REGISTRATIONS AND PAYING PROPERTY TAXES ON VEHICLES.** For the purposes of applying Alabama's motor vehicle registration laws and property tax laws as related to the annual registration renewal of vehicles during the months of August and September 2009, the registration deadline has been extended through November 30, 2009, without payment of penalty or interest for vehicle owners located in Jefferson County where the county courthouse or other county license plate issuing offices and county tax collection offices were closed during some or all of the months of August and September 2009 as a result of county budgetary constraints.

This extension includes the registration of vehicles purchased or otherwise acquired from July 12, 2009 through September 10, 2009, whereby the 20-day registration requirement as provided for in §32-6-61, Code of Alabama 1975, occurs, in part, during the months of August and September 2009. The extension does not apply to motor vehicle registrations and renewals for vehicles registered pursuant to the International Registration Plan (IRP). These vehicles owners are required to pay all registration fees to the Department of Revenue, Motor Vehicle Division, during the assigned registration month. The extension does, however, apply to the payment of property taxes on IRP vehicles.

- (b) **PENALTY AND INTEREST CHARGES ASSOCIATED WITH RENEWING AUGUST AND SEPTEMBER 2009 MOTOR VEHICLE REGISTRATIONS AND PAYING PROPERTY TAXES ON VEHICLES.** Penalty and interest charges associated with motor vehicle registrations and renewals extended through November 30, 2009, will not be charged until December 1, 2009. Additionally, penalty and interest charges associated with motor vehicle property tax payments extended through November 30, 2009, will not be charged until December 1, 2009.

Entered this 4th day of August 2009

SIGNED

Tim Russell, Commissioner  
Alabama Department of Revenue

ATTEST

Lewis A. Easterly, Secretary  
Alabama Department of Revenue