SUPREME COURT OF ALABAMA

Opinion of the Justices

925 So. 2d 193 (Ala. 2006) · Decided February 16, 2006

SUMMARY

The Alabama Supreme Court Justices considered a request for an advisory opinion concerning whether a proposed constitutional amendment limiting property-tax reappraisals in Escambia County to no more than once every four years would violate the Fourteenth Amendment. The majority declined to answer because the proposal involved a purely local matter and the record lacked facts necessary to evaluate its rational basis. Justice Tom Parker separately concluded that the amendment would not violate due process but declined to answer the equal-protection question for lack of sufficient facts.

CASE DETAILS

COURT	Supreme Court of Alabama
WRITING FOR THE COURT	Drayton Nabers, Jr.; Harold See; Champ Lyons, Jr.; Robert B. Harwood, Jr.; Thomas A. Woodall; Lyn Stuart; Patricia M. Smith; Michael F. Bolin; Tom Parker
JURISDICTION	Alabama
DECIDED	February 16, 2006
DISPOSITION	other
PROCEDURAL POSTURE	The Alabama House of Representatives requested an advisory opinion under § 12-2-10, Ala. Code 1975, concerning the constitutionality of a proposed local constitutional amendment governing the frequency of property-tax reappraisals in Escambia County.
STANDARD OF REVIEW	For the proposed equal-protection challenge, rational-basis review applies: the classification must rationally further a legitimate governmental purpose, and the distinction must not be arbitrary or irrational. The advisory-opinion responses also emphasized the absence of an adversarial factual record.
PRECEDENTIAL VALUE	Persuasive advisory opinion; not a binding decision of the Supreme Court of Alabama.

TOPICS

equal protection | due process | property tax | tax | appellate procedure

PRACTICE AREAS

constitutional law | property taxation | appellate procedure | civil rights

QUESTIONS PRESENTED

1. Whether the Justices should issue an advisory opinion concerning a proposed constitutional amendment involving property-tax reappraisal in a single county.
2. Whether the proposed amendment, if ratified, would violate the Due Process Clause of the Fourteenth Amendment.
3. Whether the proposed amendment, if ratified, would violate the Equal Protection Clause of the Fourteenth Amendment.

HOLDINGS

1. The Justices declined to answer the House of Representatives' request because it involved a purely local matter and the materials supplied did not provide the factual basis necessary for constitutional review.
2. Justice Parker concluded that, if duly ratified, the proposed amendment would not violate the Due Process Clause of the Fourteenth Amendment because it would not deprive any person of life, liberty, or property without due process of law.
3. The Justices declined to answer the equal-protection question because the legislative submission contained insufficient facts to determine whether the proposed county-based appraisal classification had a rational basis.

KEY QUOTATIONS

> *"We thus respectfully decline to answer the question posed in your request."* (925 So. 2d at 197)

> *"The Supreme Court's primary function is one of appellate review, exercised in the context of adversary proceedings."* (925 So. 2d at 198)

> *"The proposed legislation does not violate the Due Process Clause of the Fourteenth Amendment. It may also not violate the Equal Protection Clause of the Fourteenth Amendment, but the legislature has not supplied sufficient facts for a full review of that question."* (925 So. 2d at 203)

FACTUAL BACKGROUND

House Bill 434 proposed an amendment to the Alabama Constitution providing that county-by-county property reappraisal in Escambia County could occur no more often than once every four years. At the time, Alabama counties were transitioning from quadrennial appraisals to annual reappraisals pursuant to a 2003 Department of Revenue directive. The request raised concern that Escambia County property owners would be treated differently from property owners in other counties, but the legislative submission supplied no facts concerning the governmental purpose, costs, property-value growth, land-use patterns, or fiscal effects of the proposed distinction.

PROCEDURAL HISTORY

The House adopted House Resolution No. 123 and submitted House Bill 434 to the Justices of the Supreme Court of Alabama. The principal response declined to answer because the request concerned a purely local matter and lacked the factual record necessary to evaluate the proposed classification. Justice Parker separately answered the due-process question in the negative but declined to answer the equal-protection question because the supplied materials did not establish a rational basis.

DISPOSITION

other

CASES CITED

- Opinion of the Justices No. 1, 209 Ala. 593, 96 So. 487 (1923)
- Opinion of the Justices No. 16k, 269 Ala. 127, 111 So. 2d 605 (1959)
- Opinion of the Justices No. 3k8, 665 So. 2d 1377 (Ala. 1995)
- Opinion of the Justices No. 833, 598 So. 2d 1362 (Ala. 1992)
- Opinion of the Justices No. 80k, 436 So. 2d 832 (Ala. 1983)
- Opinion of the Justices No. 333, 598 So. 2d 1362 (Ala. 1992)
- Opinion of the Justices No. 207, 287 Ala. 342, 251 So. 2d 759 (1971)
- Opinion of the Justices No. 327, 519 So. 2d 956 (Ala. 1988)
- Opinion of the Justices No. 280, 417 So. 2d 936 (Ala. 1981)
- Howell v. Malone, 388 So. 2d 908 (Ala. 1980)
- State v. Colonial Pipeline Co., 471 So. 2d 408 (Ala. Civ. App. 1984)
- Carmichael v. Southern Coal & Coke Co., 301 U.S. 495 (1937)
- Weissinger v. Boswell, 330 F. Supp. 615 (M.D. Ala. 1971)
- Weissinger v. White, 733 F.2d 802 (11th Cir. 1984)
- Allegheny Pittsburgh Coal Co. v. County Commission of Webster County, 488 U.S. 336 (1989)
- Salsburg v. Maryland, 346 U.S. 545 (1954)
- State Board of Tax Commissioners of Indiana v. Jackson, 283 U.S. 527 (1931)
- Nordlinger v. Hahn, 505 U.S. 1 (1992)
- United States Railroad Retirement Board v. Fritz, 449 U.S. 166 (1980)
- McDonald v. Board of Election Commissioners of Chicago, 394 U.S. 802 (1969)

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