

1 HB590  
2 210048-4  
3 By Representatives Faulkner, Wheeler, Garrett, Farley,  
4 Treadaway, Coleman, Givan, Rogers, Drake, Carns, Rafferty,  
5 Hollis and Scott (Constitutional Amendment)  
6 RFD: Jefferson County Legislation  
7 First Read: 01-APR-21

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ENROLLED, An Act,

To propose an amendment to the Constitution of Alabama of 1901, relating to Jefferson County, to authorize a qualified taxpayer age 65 or over to claim a senior property tax exemption under certain conditions on real property in the county used as the taxpayer's principal place of residence for not less than five years immediately prior to claiming the senior property tax exemption.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. The following amendment to the Constitution of Alabama of 1901, is proposed and shall become valid as a part of the Constitution when all requirements of this act are fulfilled:

PROPOSED AMENDMENT

(a) In Jefferson County, a person age 65 or over may claim a senior property tax exemption for ad valorem tax purposes on real property in the county owned by the person and classified as single-family owner-occupied residential property and used as the principal place of residence of the person for not less than five years immediately prior to the tax year for which the person first claims the senior property tax exemption. The senior property tax exemption shall freeze the assessed value of the property for the year immediately prior to claiming the exemption. The taxpayer shall continue

1 to be eligible for the senior property tax exemption as long  
2 as the taxpayer continues to use the property as his or her  
3 principal place of residence.

4 (b) The following provisions shall apply to the  
5 person claiming the senior property tax exemption:

6 (1) The person shall continue to be eligible to  
7 claim a homestead exemption and any other exemption authorized  
8 by law on the property.

9 (2) The property shall continue to be subject to any  
10 millage rate changes on the property.

11 (3) The assessed value of any additions to the  
12 property after claiming the senior property tax exemption  
13 shall be added to the assessed value of the property and  
14 subject to ad valorem tax based on the increase in the  
15 assessed value of the addition after the taxpayer claims the  
16 senior property tax exemption.

17 (c) The Department of Revenue may adopt any rules  
18 necessary to implement the purpose and intent of this act.

19 Section 2. An election upon the proposed amendment  
20 shall be held in accordance with Section 284 and Section  
21 284.01 of the Constitution of Alabama of 1901, now appearing  
22 as Section 284 and Section 284.01 of the Official  
23 Recompilation of the Constitution of Alabama of 1901, as  
24 amended, and the election laws of this state.

1           Section 3. The appropriate election official shall  
2 assign a ballot number for the proposed constitutional  
3 amendment on the election ballot and shall set forth the  
4 following description of the substance or subject matter of  
5 the proposed constitutional amendment:

6           "Relating to Jefferson County; proposing an  
7 amendment to the Constitution of Alabama of 1901, to authorize  
8 a qualified taxpayer age 65 or over to claim a senior property  
9 tax exemption under certain conditions on real property in the  
10 county used as the taxpayer's principal place of residence for  
11 not less than five years immediately prior to claiming the  
12 senior property tax exemption.

13           "Proposed by Act \_\_\_\_\_"

14           This description shall be followed by the following  
15 language:

16           "Yes ( ) No ( )."

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Speaker of the House of Representatives

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President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in  
and was passed by the House 13-APR-21.

Jeff Woodard  
Clerk

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Senate	29-APR-21	Passed
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