

1 SB277  
2 135844-2  
3 By Senator McGill  
4 RFD: Governmental Affairs  
5 First Read: 09-FEB-12

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8 SYNOPSIS: Under existing law, any taxpayer over the  
9 age of 65 who has an adjusted gross income of less  
10 than \$12,000 is exempt from county property taxes  
11 on the first \$5,000 of assessed value of his or her  
12 homestead.

13 This bill would require each tax assessor or  
14 revenue commissioner to mail a reminder to each  
15 taxpayer before the 64th birthday, but not before  
16 the 63rd birthday of the taxpayer reminding him or  
17 her that on or after his or her 65th birthday he or  
18 she is eligible to claim an exemption from certain  
19 state or county property taxes on his or her  
20 homestead.

21  
22 A BILL  
23 TO BE ENTITLED  
24 AN ACT

25  
26 Relating to taxation; to require each tax assessor  
27 or revenue commissioner to mail a reminder to each taxpayer

1 before the 64th birthday, but not before the 63rd birthday of  
2 the taxpayer reminding him or her that on or after his or her  
3 65th birthday he or she is eligible to claim an exemption from  
4 certain state or county property taxes on his or her  
5 homestead.

6 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

7 Section 1. Each tax assessor or revenue commissioner  
8 shall mail a reminder to each taxpayer before the 64th  
9 birthday of the taxpayer reminding him or her that on or after  
10 his or her 65th birthday, but not before the 63rd birthday he  
11 or she is eligible to claim an exemption from certain state or  
12 county property taxes on his or her homestead.

13 Section 2. This act shall become effective on the  
14 first day of the third month following its passage and  
15 approval by the Governor, or its otherwise becoming law.