

1 HB72
2 114397-1
3 By Representative Allen (Constitutional Amendment)
4 RFD: Government Appropriations
5 First Read: 12-JAN-10
6 PFD: 01/06/2010

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8 SYNOPSIS: Under existing law, the Department of
9 Revenue supervises and regulates the periodic
10 reappraisal of all property in Alabama.

11 This bill would propose an amendment to the
12 Constitution of Alabama of 1901, to provide that
13 Class II and Class III real property in Alabama
14 would not be subject to reappraisal more often than
15 once every four years, provided that the level of
16 equalization for a particular county falls between
17 90 percent and 105 percent with a coefficient of
18 dispersion of no greater than 20 as determined by
19 an annual sales ratio study conducted by the
20 Department of Revenue.

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22 A BILL

23 TO BE ENTITLED

24 AN ACT

25
26 To propose an amendment to the Constitution of
27 Alabama of 1901, to provide that Class II and Class III real

1 property in Alabama would not be subject to reappraisal more
2 often than once every four years, provided that the level of
3 equalization for a particular county falls between 90 percent
4 and 105 percent with a coefficient of dispersion of no greater
5 than 20 as determined by an annual sales ratio study conducted
6 by the Department of Revenue.

7 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

8 Section 1. The following amendment to the
9 Constitution of Alabama of 1901, as amended, is proposed and
10 shall become valid as a part thereof when approved by a
11 majority of the qualified electors voting thereon and in
12 accordance with Sections 284, 285, and 287 of the Constitution
13 of Alabama of 1901, as amended:

14 PROPOSED AMENDMENT

15 The county-by-county reappraisal of all Class II and
16 Class III real property in the State of Alabama which is
17 conducted and supervised by the Department of Revenue pursuant
18 to Chapter 7 of Title 40, Code of Alabama 1975, shall not be
19 conducted more often than once every four years, provided that
20 the level of equalization for a particular county falls
21 between 90 percent and 105 percent with a coefficient of
22 dispersion of no greater than 20 as determined by an annual
23 sales ratio study conducted by the Department of Revenue.

24 Section 2. An election upon the proposed amendment
25 shall be held in accordance with Sections 284 and 285 of the
26 Constitution of Alabama of 1901, now appearing as Sections 284
27 and 285 of the Official Recompilation of the Constitution of

1 Alabama of 1901, as amended, and the election laws of this
2 state.

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

8 "Proposing an amendment to the Constitution of
9 Alabama of 1901, to provide that Class II and Class III real
10 property would not be subject to reappraisal more often than
11 once every four years, provided that the level of equalization
12 for a particular county falls between 90 percent and 105
13 percent with a coefficient of dispersion of no greater than 20
14 as determined by an annual sales ratio study conducted by the
15 Department of Revenue."

16 "Proposed by Act _____."

17 This description shall be followed by the following
18 language:

19 "Yes () No ()."