

1 HB399
2 116999-1
3 By Representative Bentley (Constitutional Amendment)
4 RFD: Government Appropriations
5 First Read: 21-JAN-10

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8 SYNOPSIS: This bill would propose an amendment to the
9 Constitution of Alabama of 1901, to prohibit
10 increases in assessed value of owner-occupied
11 houses.

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13 A BILL
14 TO BE ENTITLED
15 AN ACT

16
17 To propose an amendment to the Constitution of
18 Alabama of 1901, to prohibit increases in assessed value of
19 owner-occupied houses.

20 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

21 Section 1. The following amendment to the
22 Constitution of Alabama of 1901, as amended, is proposed and
23 shall become valid as a part thereof when approved by a
24 majority of the qualified electors voting thereon and in
25 accordance with Sections 284, 285, and 287 of the Constitution
26 of Alabama of 1901, as amended:

27 PROPOSED AMENDMENT

1 (a) When a valuation is placed on Class III
2 residential property in the reappraisal process, there shall
3 be no increase in the new valuation over the most recent
4 previous valuation as long as the Class III residential
5 property is owned by the same person who owned the property
6 for the most recent previous valuation date, or, in the event
7 that the owner on the previous valuation date is deceased, by
8 the spouse of the owner, provided there have been no change to
9 the property that requires a building permit, and further
10 provided that the property remains owner-occupied residential
11 property.

12 (b) If a person feels that his or her property value
13 has decreased, he or she may apply to the appropriate board of
14 equalization for a reappraisal of the property.

15 (c) The Alabama Department of Revenue shall
16 promulgate such rules as are necessary for the implementation
17 of this amendment.

18 Section 2. An election upon the proposed amendment
19 shall be held in accordance with Sections 284 and 285 of the
20 Constitution of Alabama of 1901, now appearing as Sections 284
21 and 285 of the Official Recompilation of the Constitution of
22 Alabama of 1901, as amended, and the election laws of this
23 state.

24 Section 3. The appropriate election official shall
25 assign a ballot number for the proposed constitutional
26 amendment on the election ballot and shall set forth the

1 following description of the substance or subject matter of
2 the proposed constitutional amendment:

3 "Proposing an amendment to the Constitution of
4 Alabama of 1901, to prohibit increases in assessed value of
5 owner-occupied houses.

6 "Proposed by Act _____."

7 This description shall be followed by the following
8 language:

9 "Yes () No ()."