

1 HB488
2 210433-1
3 By Representatives Faulkner, McCutcheon, Ledbetter, Faust,
4 Gaston, Garrett, Daniels, Coleman, Carns, Standridge,
5 Crawford, Lovvorn, Ingram, Pettus, Forte, Warren, Sells,
6 Greer, Boyd, Wingo, Fincher, Hollis, Baker, Hurst, Drake,
7 Treadaway, Farley, Holmes, Collins, Brown (K), Clarke, Rich,
8 Sanderford, Ball, Whorton, Shedd, Wadsworth, Wheeler,
9 Grimsley, Reynolds, Whitt, Sullivan, Oliver, Easterbrook,
10 Rogers, Jones (S), Lawrence, Gray, Alexander, Scott, Shiver,
11 McMillan, Moore (P), Lipscomb, Estes, Stadthagen, Isbell,
12 Brown (C), Wood (D), Sorrells, Marques, Shaver and Nordgren
13 RFD: Ways and Means Education
14 First Read: 02-MAR-21

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8 SYNOPSIS: This bill would authorize a person age 70 or
9 over to claim a senior property tax appraisal to
10 freeze the appraised value of the person's real
11 property when the property has been used as the
12 principal place of residence of the person for not
13 less than 10 years immediately prior to the year
14 the person claims the senior property tax
15 appraisal.

16
17 A BILL
18 TO BE ENTITLED
19 AN ACT

20
21 Relating to ad valorem taxes on real property; to
22 authorize a person over a certain age to claim a senior
23 property tax appraisal under certain conditions on property
24 used as his or her principal place of residence for not less
25 than 10 years immediately prior to claiming the senior
26 property tax appraisal.

27 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

1 Section 1. (a) A person age 70 or older may claim a
2 senior property tax appraisal for ad valorem tax purposes on
3 real property used as the principal place of residence of the
4 person for not less than 10 years immediately prior to the tax
5 year for which the person first claims the senior property tax
6 appraisal. The senior property tax appraisal shall freeze the
7 assessed value of the property for the year immediately prior
8 to claiming the senior property tax appraisal. The taxpayer
9 shall continue to be eligible for the senior property tax
10 appraisal as long as the taxpayer continues to use the
11 property as his or her principal place of residence.

12 (b) The following provisions shall apply to the
13 person claiming the senior property tax appraisal:

14 (1) The person shall continue to be eligible to
15 claim a homestead exemption on the property.

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

18 (3) The appraised value of any additions to the
19 property shall be added to the appraised value of the property
20 after the taxpayer claims the senior property tax appraisal.

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

23 Section 2. All laws or parts of laws which conflict
24 with this act are repealed.

25 Section 3. This act shall be effective October 1
26 following its passage and approval by the Governor, or its
27 otherwise becoming a law.

