

1 HB590
2 210048-3
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

SYNOPSIS: This bill would 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 on real property in the county used as the taxpayer's principal place of residence for not less than five years immediately prior to the year the person claims the senior property tax exemption.

A BILL
TO BE ENTITLED
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

1 not less than five years immediately prior to claiming the
2 senior property tax exemption.

3 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

8 PROPOSED AMENDMENT

9 (a) In Jefferson County, a person age 65 or over may
10 claim a senior property tax exemption for ad valorem tax
11 purposes on real property in the county owned by the person
12 and classified as single-family owner-occupied residential
13 property and used as the principal place of residence of the
14 person for not less than five years immediately prior to the
15 tax year for which the person first claims the senior property
16 tax exemption. The senior property tax exemption shall freeze
17 the assessed value of the property for the year immediately
18 prior to claiming the exemption. The taxpayer shall continue
19 to be eligible for the senior property tax exemption as long
20 as the taxpayer continues to use the property as his or her
21 principal place of residence.

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

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

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

3 (3) The assessed value of any additions to the
4 property after claiming the senior property tax exemption
5 shall be added to the assessed value of the property and
6 subject to ad valorem tax based on the increase in the
7 assessed value of the addition after the taxpayer claims the
8 senior property tax exemption.

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

11 Section 2. An election upon the proposed amendment
12 shall be held in accordance with Section 284 and Section
13 284.01 of the Constitution of Alabama of 1901, now appearing
14 as Section 284 and Section 284.01 of the Official
15 Recompilation of the Constitution of Alabama of 1901, as
16 amended, and the election laws of this state.

17 Section 3. The appropriate election official shall
18 assign a ballot number for the proposed constitutional
19 amendment on the election ballot and shall set forth the
20 following description of the substance or subject matter of
21 the proposed constitutional amendment:

22 "Relating to Jefferson County; proposing an
23 amendment to the Constitution of Alabama of 1901, to authorize
24 a qualified taxpayer age 65 or over to claim a senior property
25 tax exemption under certain conditions on real property in the
26 county used as the taxpayer's principal place of residence for

1 not less than five years immediately prior to claiming the
2 senior property tax exemption.

3 "Proposed by Act _____"

4 This description shall be followed by the following
5 language:

6 "Yes () No ()."