

HB65 ENROLLED



1 HB65
2 RBHE6NM-2
3 By Representative Kiel (Constitutional Amendment)
4 RFD: Local Legislation
5 First Read: 13-Jan-26
6 PFD: 13-Nov-25



Enrolled, An Act,

To propose an amendment to the Constitution of Alabama of 2022, relating to Franklin County, to authorize a qualified taxpayer 65 years of age or older to claim a senior property tax exemption for real property owned in the county under certain conditions.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. The following amendment to the Constitution of Alabama of 2022, is proposed:

PROPOSED AMENDMENT

(a) In Franklin County, an individual 65 years of age or older may claim a senior property tax exemption for ad valorem tax purposes on real property located in the county which is owned by the individual, classified as single-family owner-occupied residential property, and used as the principal place of residence of the individual for not less than five years immediately prior to the tax year for which the individual first claims the senior property tax exemption. The senior property tax exemption shall freeze the assessed value of the property for the year immediately prior to claiming the exemption.

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

(1) The taxpayer shall continue to receive the senior property tax exemption as long as the taxpayer continues to use the property as his or her principal place of residence.

(2) The individual shall continue to be eligible to claim a homestead exemption and any other exemption authorized



29 by law on the property.

30 (3) The property shall continue to be subject to any
31 millage rate changes on the property.

32 (4) The assessed value of any additions to the property
33 after claiming the senior property tax exemption shall be
34 added to the assessed value of the property and subject to ad
35 valorem tax based on the increase in the assessed value of the
36 addition after the taxpayer claims the senior property tax
37 exemption.

38 (5) This exemption may be claimed beginning October 1,
39 2027, for the value of the property on October 1, 2026.

40 (6) This exemption must be claimed in writing with the
41 Franklin County Revenue Commissioner between October 1 and
42 December 31.

43 Upon ratification of this constitutional amendment, the
44 Code Commissioner shall number and place this amendment as
45 appropriate in the constitution omitting this instructional
46 paragraph and may make the following nonsubstantive revisions:
47 change capitalization, hierarchy, spelling, and punctuation
48 for purposes of style and uniformity; correct manifest
49 grammatical, clerical, and typographical errors; revise
50 internal or external citations and cross-references; harmonize
51 language; and translate effective dates.

52 END PROPOSED AMENDMENT

53 Section 2. An election upon the proposed amendment
54 shall be held in accordance with Sections 284, 284.01, and 285
55 of the Constitution of Alabama of 2022, and the election laws
56 of this state. The appropriate election official shall assign

HB65 Enrolled



57 a ballot number for the proposed constitutional amendment on
58 the election ballot and shall set forth the following
59 description of the substance or subject matter of the proposed
60 constitutional amendment:

61 "Relating to Franklin County, proposing an amendment to
62 the Constitution of Alabama of 2022, to authorize a qualified
63 taxpayer 65 years of age or older to claim a senior property
64 tax exemption for real property under certain conditions.

65 Proposed by Act ____."

66 This description shall be followed by the following
67 language:

68 "Yes() No()."

69 Section 3. The proposed amendment shall become valid as
70 part of the Constitution of Alabama of 2022, when approved by
71 a majority of the qualified electors voting thereon.

HB65 Enrolled



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Speaker of the House of Representatives

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President and Presiding Officer of the Senate

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House of Representatives

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I hereby certify that the within Act originated in and
was passed by the House 21-Jan-26.

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John Treadwell
Clerk

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Senate

29-Jan-26

Passed