

**HB573 ENROLLED**



1 HB573  
2 4UB9XRI-2  
3 By Representatives Jackson, Chestnut (Constitutional  
4 Amendment)  
5 RFD: Local Legislation  
6 First Read: 05-Mar-26



## HB573 Enrolled

1 Enrolled, An Act,

2

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

8 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

11 PROPOSED AMENDMENT

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

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

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

28 (2) The individual shall continue to be eligible to



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29 claim a homestead exemption and any other exemption authorized  
30 by law on the property.

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

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

39 (5) This exemption may be claimed beginning October 1,  
40 2027, for the value of the property on October 1, 2026.

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

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

53 END PROPOSED AMENDMENT

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



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57 of this state. The appropriate election official shall assign  
58 a ballot number for the proposed constitutional amendment on  
59 the election ballot and shall set forth the following  
60 description of the substance or subject matter of the proposed  
61 constitutional amendment:

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

66 Proposed by Act \_\_\_\_."

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

69 "Yes( ) No( )."

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

