

1 HB689  
2 112177-1  
3 By Representatives Guin and Sherer (Constitutional Amendment)  
4 RFD: Local Legislation  
5 First Read: 09-MAR-10

2  
3  
4  
5  
6  
7  
8 SYNOPSIS: This bill would propose an amendment to the  
9 Constitution of Alabama of 1901, to allow certain  
10 taxpayers in Walker County to claim a senior  
11 property tax appraisal on their ad valorem taxes.  
12

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 allow certain taxpayers in Walker County  
19 to claim a senior property tax appraisal on their ad valorem  
20 taxes.

21 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

22 Section 1. The following amendment to the  
23 Constitution of Alabama of 1901, is proposed and shall become  
24 valid as a part of the Constitution when all requirements of  
25 this act are fulfilled:

26 PROPOSED AMENDMENT

1 (a) In Walker County, a qualified taxpayer may claim  
2 a senior property tax appraisal on his or her ad valorem  
3 taxes. A qualified taxpayer shall meet all of the following  
4 requirements to be eligible for the senior property tax  
5 appraisal:

6 (1) Be age 65 or older for the tax year for which he  
7 or she claims the senior property tax appraisal.

8 (2) Have been assessed ad valorem taxes on any  
9 property within the county used as a principal place of  
10 residence for at least 10 years prior to the year for which he  
11 or she is claiming the senior property tax appraisal.

12 (b) The senior property tax appraisal provided for  
13 herein shall freeze the assessed value of the property for the  
14 year prior to claiming the senior property tax appraisal. The  
15 recipient of the senior property tax appraisal shall be  
16 subject to any applicable homestead exemption and millage rate  
17 changes. Any addition to the property after claiming the  
18 senior property tax appraisal shall not be eligible for the  
19 senior property tax appraisal.

20 (c) The Alabama Department of Revenue shall  
21 promulgate the rules as are necessary for the implementation  
22 and administration of the provisions of this amendment.

23 Section 2. An election upon the proposed amendment  
24 shall be held in accordance with Amendment 555 to the  
25 Constitution of Alabama of 1901, now appearing as Section  
26 284.01 of the Official Recompilation of the Constitution of

1 Alabama of 1901, as amended, and the election laws of this  
2 state.

3 Section 3. The appropriate election official shall  
4 assign a ballot number for the proposed constitutional  
5 amendment on the election ballot and shall set forth the  
6 following description of the substance or subject matter of  
7 the proposed constitutional amendment:

8 "Relating to Walker County, proposing an amendment  
9 to the Constitution of Alabama of 1901, to allow certain  
10 qualified taxpayers in Walker County to claim a senior  
11 property tax appraisal on their ad valorem taxes.

12 "Proposed by Act \_\_\_\_\_."

13 This description shall be followed by the following  
14 language:

15 "Yes ( ) No ( )."