

1 HB219  
2 204372-1  
3 By Representatives Faulkner, Wheeler, Fridy, Rafferty, Weaver,  
4 Robertson, McCutcheon, Gaston, Wood (R), Kiel, Moore (P),  
5 Rogers, Moore (M), Sorrell, Wadsworth, Whorton, Rich and Brown  
6 (K) (Constitutional Amendment)  
7 RFD: Ways and Means General Fund  
8 First Read: 11-FEB-20

8 SYNOPSIS: This bill would propose an amendment to the  
9 Constitution of Alabama of 1901, to provide that  
10 effective for the ad valorem tax year commencing on  
11 October 1, 2021, and each tax year thereafter, the  
12 appraised value of the real property component of  
13 the value of single-family owner-occupied  
14 residential property for ad valorem tax purposes  
15 would not be increased by more than three percent  
16 for the purpose of computing ad valorem taxes due  
17 effective October 1, 2022, and each tax year  
18 thereafter. Any increase in appraised value greater  
19 than three percent would be carried over and added  
20 to the appraised value of the real property for the  
21 next tax year and successive tax years thereafter  
22 provided the increase in appraised value from the  
23 then current tax year and any carry-over amount  
24 does not exceed three percent in the tax year.

26 A BILL  
27 TO BE ENTITLED

1 AN ACT

2  
3 To propose an amendment to the Constitution of  
4 Alabama of 1901, to provide that effective for the ad valorem  
5 tax year commencing on October 1, 2021, and each tax year  
6 thereafter, the appraised value of the real property component  
7 of the value of single-family owner-occupied residential  
8 property for ad valorem tax purposes would not be increased by  
9 more than three percent for the purpose of computing ad  
10 valorem taxes due effective October 1, 2022, and each tax year  
11 thereafter; and to provide that increase in appraised value  
12 greater than three percent would be carried over and added to  
13 the appraised value of the real property for the next tax year  
14 and successive tax years provided the increase in appraised  
15 value from the then current tax year and any carry-over amount  
16 does not exceed three percent in the tax year.

17 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

18 Section 1. The following amendment to the  
19 Constitution of Alabama of 1901, as amended, is proposed and  
20 shall become valid as a part thereof when approved by a  
21 majority of the qualified electors voting thereon and in  
22 accordance with Sections 284, 285, and 287 of the Constitution  
23 of Alabama of 1901, as amended:

24 PROPOSED AMENDMENT

25 Effective for the ad valorem tax year commencing on  
26 October 1, 2021, and each tax year thereafter, the appraised  
27 value of the real property component of the value of

1 single-family owner-occupied residential property for ad  
2 valorem tax purposes shall not be increased by more than three  
3 percent for the purpose of computing ad valorem taxes due  
4 effective October 1, 2022, and each tax year thereafter. Any  
5 increase in appraised value greater than three percent would  
6 be carried over and added to the appraised value of the real  
7 property for the next tax year and successive tax years  
8 provided the increase in appraised value from the then current  
9 tax year and any carry-over amount does not exceed three  
10 percent in the tax year.

11 Section 2. An election upon the proposed amendment  
12 shall be held in accordance with Sections 284 and 285 of the  
13 Constitution of Alabama of 1901, now appearing as Sections 284  
14 and 285 of the Official Recompilation of the Constitution of  
15 Alabama of 1901, as amended, and the election laws of this  
16 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 "Proposing an amendment to the Constitution of  
23 Alabama of 1901, to provide that effective for the ad valorem  
24 tax year commencing on October 1, 2021, and each tax year  
25 thereafter, the appraised value of the real property component  
26 of the value of single-family owner-occupied residential  
27 property for ad valorem tax purposes would not be increased by

1 more than three percent for the purpose of computing ad  
2 valorem taxes due effective October 1, 2022, and each tax year  
3 thereafter. Any increase in appraised value greater than three  
4 percent would be carried over and added to the appraised value  
5 of the real property for the next tax year and successive tax  
6 years thereafter provided the increase in appraised value from  
7 the then current tax year and any carry-over amount does not  
8 exceed three percent in the tax year.

9 "Proposed by Act \_\_\_\_\_."

10 This description shall be followed by the following  
11 language:

12 "Yes ( ) No ( )."