

**HB40 ENROLLED**



1 HB40  
2 CC6MQQ-2  
3 By Representative Pettus (Constitutional Amendment)  
4 RFD: Local Legislation  
5 First Read: 06-Feb-24  
6 PFD: 12-Jan-24



## HB40 Enrolled

1 Enrolled, An Act,

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

7 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

8 Section 1. The following amendment to the Constitution  
9 of Alabama of 2022, is proposed and shall become valid as a  
10 part of the constitution when all requirements of this act and  
11 applicable constitutional provisions are fulfilled:

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### PROPOSED AMENDMENT

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

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

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



## HB40 Enrolled

29           (2) The person shall continue to be eligible to claim a  
30 homestead exemption and any other exemption authorized by law  
31 on the property.

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

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

40           (5) This exemption may be claimed beginning October 1,  
41 2025, for the value of the property on October 1, 2024.

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

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

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



## HB40 Enrolled

57 of this state.

58 Section 3. The appropriate election official shall  
59 assign a ballot number for the proposed constitutional  
60 amendment on the election ballot and shall set forth the  
61 following description of the substance or subject matter of  
62 the proposed constitutional amendment:

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

68 Proposed by Act \_\_\_\_."

69 This description shall be followed by the following  
70 language:

71 "Yes( ) No( )."

HB40 Enrolled



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Speaker of the House of Representatives

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President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in and was passed by the House 28-Feb-24.

John Treadwell  
Clerk

Senate

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**30-Apr-24**

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Passed