

HB40 INTRODUCED



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



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SYNOPSIS:

This bill would propose an amendment to the Constitution of Alabama of 2022, relating to Lauderdale 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.

A BILL
TO BE ENTITLED
AN ACT

Proposing an amendment to the Constitution of Alabama of 2022, relating to Lauderdale 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 and shall become valid as a part of the constitution when all requirements of this act and applicable constitutional provisions are fulfilled:

PROPOSED AMENDMENT



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

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

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

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

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

49 (4) The assessed value of any additions to the property
50 after claiming the senior property tax exemption shall be
51 added to the assessed value of the property and subject to ad
52 valorem tax based on the increase in the assessed value of the
53 addition after the taxpayer claims the senior property tax
54 exemption.

55 (5) This exemption may be claimed beginning October 1,
56 2025, for the value of the property on October 1, 2024.



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57 (6) This exemption must be claimed in writing with the
58 Lauderdale County Revenue Commissioner between October 1 and
59 December 31.

60 Upon ratification of this constitutional amendment, the
61 Code Commissioner shall number and place this amendment as
62 appropriate in the constitution omitting this instructional
63 paragraph and may make the following nonsubstantive revisions:
64 change capitalization, hierarchy, spelling, and punctuation
65 for purposes of style and uniformity; correct manifest
66 grammatical, clerical, and typographical errors; revise
67 internal or external citations and cross-references; and
68 translate effective dates.

69 Section 2. An election upon the proposed amendment
70 shall be held in accordance with Sections 284, 284.01, and 285
71 of the Constitution of Alabama of 2022, and the election laws
72 of this state.

73 Section 3. The appropriate election official shall
74 assign a ballot number for the proposed constitutional
75 amendment on the election ballot and shall set forth the
76 following description of the substance or subject matter of
77 the proposed constitutional amendment:

78 "Relating to Lauderdale County; proposing an amendment
79 to the Constitution of Alabama of 2022, to authorize a
80 qualified taxpayer 65 years of age or older to claim a senior
81 property tax exemption for real property under certain
82 conditions.

83 Proposed by Act ____."

84 This description shall be followed by the following



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85 language:

86 "Yes () No ()."