

HB308 ENROLLED



1 HB308
2 QNWTX51-2
3 By Representatives Shirey, Brown, Stringer, Wilcox
4 (Constitutional Amendment)
5 RFD: Mobile County Legislation
6 First Read: 21-Jan-26



HB308 Enrolled

1 Enrolled, An Act,

2

3 To propose an amendment to the Constitution of Alabama
4 of 2022, relating to Mobile 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; and to raise the income limit for certain
8 homestead exemptions.

9 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

12 PROPOSED AMENDMENT

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

24 (b) The following provisions shall apply to the
25 individual 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.



HB308 Enrolled

29 (2) The individual shall continue to be eligible to
30 claim a homestead exemption and any other exemption authorized
31 by law 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 2027, for the value of the property on October 1, 2026.

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

45 Section II. The limit on the annual adjusted gross
46 income used for a county homestead exemption based on age and
47 income in Mobile County shall be increased to fifty thousand
48 dollars (\$50,000) as reflected on the most recent state income
49 tax return or some other appropriate evidence.

50 Upon ratification of this constitutional amendment, the
51 Code Commissioner shall number and place this amendment as
52 appropriate in the constitution omitting this instructional
53 paragraph and may make the following nonsubstantive revisions:
54 change capitalization, hierarchy, spelling, and punctuation
55 for purposes of style and uniformity; correct manifest
56 grammatical, clerical, and typographical errors; revise



HB308 Enrolled

57 internal or external citations and cross-references; harmonize
58 language; and translate effective dates.

59 END PROPOSED AMENDMENT

60 Section 2. An election upon the proposed amendment
61 shall be held in accordance with Sections 284, 284.01, and 285
62 of the Constitution of Alabama of 2022, and the election laws
63 of this state. The appropriate election official shall assign
64 a ballot number for the proposed constitutional amendment on
65 the election ballot and shall set forth the following
66 description of the substance or subject matter of the proposed
67 constitutional amendment:

68 "Relating to Mobile County, proposing an amendment to
69 the Constitution of Alabama of 2022, to authorize a qualified
70 taxpayer 65 years of age or older to claim a senior property
71 tax exemption for real property under certain conditions; and
72 to raise the income limit for certain homestead exemptions to
73 \$50,000.

74 Proposed by Act ____."

75 This description shall be followed by the following
76 language:

77 "Yes() No()."

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



HB308 Enrolled

81
82
83
84
85
86
87
88
89
90
91
92
93
94
95
96
97
98
99
100
101
102
103
104
105
106
107
108
109
110
111
112
113
114
115
116

Speaker of the House of Representatives

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 03-Feb-26, as amended.

John Treadwell
Clerk

	<hr/>	
Senate	<hr/> 10-Mar-26 <hr/>	Amended and Passed
House	<hr/> 12-Mar-26 <hr/>	Concurred in Senate Amendment