

HB507 ENROLLED



1 HB507
2 TBLVN51-2
3 By Representative Hammett (Constitutional Amendment)
4 RFD: Local Legislation
5 First Read: 24-Feb-26



HB507 Enrolled

1 Enrolled, An Act,

2

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

8 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

11 PROPOSED AMENDMENT

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

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

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

28 (2) The individual shall continue to be eligible to



HB507 Enrolled

29 claim a homestead exemption and any other exemption authorized
30 by law on the property.

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

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

39 (5) This exemption may be claimed beginning October 1,
40 2027, for the value of the property on October 1, 2026.

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

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

53 END PROPOSED AMENDMENT

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



HB507 Enrolled

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

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

67 Proposed by Act ____."

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

70 "Yes() No()."

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



HB507 Enrolled

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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-Mar-26.

John Treadwell
Clerk

Senate

10-Mar-26

Passed