

HB507 INTRODUCED



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



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SYNOPSIS:

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

To propose an amendment to the Constitution of Alabama of 2022, relating to Covington 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:

PROPOSED AMENDMENT

(a) In Covington County, an individual 65 years of age or older may claim a senior property tax exemption for ad valorem tax purposes on real property located in the county



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29 which is owned by the individual, classified as single-family
30 owner-occupied residential property, and used as the principal
31 place of residence of the individual for not less than five
32 years immediately prior to the tax year for which the
33 individual first claims the senior property tax exemption. The
34 senior property tax exemption shall freeze the assessed value
35 of the property for the year immediately prior to claiming the
36 exemption.

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

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

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

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

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

53 (5) This exemption may be claimed beginning October 1,
54 2027, for the value of the property on October 1, 2026.

55 (6) This exemption must be claimed in writing with the
56 Covington County Revenue Commissioner between October 1 and



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