

HB538 ENROLLED



1 HB538
2 PSA44GR-2
3 By Representatives Jackson, Lawrence (Constitutional
4 Amendment)
5 RFD: Local Legislation
6 First Read: 03-Mar-26



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1 Enrolled, An Act,

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3 To propose an amendment to the Constitution of Alabama
4 of 2022, relating to Wilcox 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.

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 Wilcox County, an individual 65 years of age or
13 older may claim a senior property tax exemption for ad valorem
14 tax purposes on real property located in the county which is
15 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



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

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

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

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

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

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

END PROPOSED AMENDMENT

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



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

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

Proposed by Act ____."

This description shall be followed by the following language:

"Yes() No()."

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



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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 10-Mar-26.

John Treadwell
Clerk

Senate

17-Mar-26

Passed