

# HB538 INTRODUCED



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



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SYNOPSIS:

This bill would propose an amendment to the Constitution of Alabama of 2022, relating to Wilcox 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 Wilcox 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 Wilcox 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 which is



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29 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 Wilcox County Revenue Commissioner between October 1 and





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85 part of the Constitution of Alabama of 2022, when approved by  
86 a majority of the qualified electors voting thereon.