

HB85 INTRODUCED



1 HB85
2 XD9IX7E-1
3 By Representative Travis
4 RFD: County and Municipal Government
5 First Read: 13-Jan-26
6 PFD: 17-Dec-25



SYNOPSIS:

Existing law, does not provide for periodic reappraisal of all property in Alabama for the purpose of assessing ad valorem taxes.

This bill would require that Class II and Class III real property in Alabama be reappraised no more than every three years.

This bill would also provide that an increase in value over the previous assessment would be phased in over the subsequent three years.

A BILL
TO BE ENTITLED
AN ACT

Relating to ad valorem taxes; to amend Section 40-7-63, Code of Alabama 1975; to require reappraisals of Class II and Class III property to be completed no more than every three years; to require any increase in value to be phased in over the subsequent three years.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Section 40-7-63, Code of Alabama 1975, is amended to read as follows:



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"§40-7-63

(a) The appraisal of property shall be commenced and completed for each county at the earliest dates consistent with good business and sound appraisal practices, but in any event completed not later than two years from January 19, 1972.

(b) Reappraisals of Class II and Class III properties shall occur no more than every three years from the previous appraisal.

(c) If the assessment of the property appraised pursuant to subsection (b) increases over the prior assessment, the increase in assessment shall be phased in equally over the next three years. If the value of the real property has not increased, the assessment determined shall be based on the most recent appraisal."

Section 2. This act shall become effective on May 1, 2026.