

SB56 INTRODUCED



1 SB56
2 JPEIDFN-1
3 By Senator Woods (Constitutional Amendment)
4 RFD: Local Legislation
5 First Read: 13-Jan-26



SYNOPSIS:

This bill would propose an amendment to the Constitution of Alabama of 2022, relating to Walker 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 Walker 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 Walker 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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owned by the individual, classified as single-family owner-occupied residential property, and used as the principal place of residence of the individual for not less than five years immediately prior to the tax year for which the individual first claims the senior property tax exemption. The senior property tax exemption shall freeze the assessed value of the property for the year immediately prior to claiming the exemption.

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

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

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

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



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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 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 Walker 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



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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.