

1 HB702
2 112179-1
3 By Representative Guin (Constitutional Amendment)
4 RFD: Tuscaloosa County Legislation
5 First Read: 11-MAR-10

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8 SYNOPSIS: This bill would propose an amendment to the
9 Constitution of Alabama of 1901, to allow certain
10 taxpayers in Tuscaloosa County to claim a senior
11 property tax appraisal on their ad valorem taxes.
12

13 A BILL
14 TO BE ENTITLED
15 AN ACT
16

17 To propose an amendment to the Constitution of
18 Alabama of 1901, to allow certain taxpayers in Tuscaloosa
19 County to claim a senior property tax appraisal on their ad
20 valorem taxes.

21 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

22 Section 1. The following amendment to the
23 Constitution of Alabama of 1901, is proposed and shall become
24 valid as a part of the Constitution when all requirements of
25 this act are fulfilled:

26 PROPOSED AMENDMENT

1 (a) In Tuscaloosa County, a qualified taxpayer may
2 claim a senior property tax appraisal on his or her ad valorem
3 taxes. A qualified taxpayer shall meet all of the following
4 requirements to be eligible for the senior property tax
5 appraisal:

6 (1) Be age 65 or older for the tax year for which he
7 or she claims the senior property tax appraisal.

8 (2) Have been assessed ad valorem taxes on any
9 property within the county used as a principal place of
10 residence for at least 10 years prior to the year for which he
11 or she is claiming the senior property tax appraisal.

12 (b) The senior property tax appraisal provided for
13 herein shall freeze the assessed value of the property for the
14 year prior to claiming the senior property tax appraisal. The
15 recipient of the senior property tax appraisal shall be
16 subject to any applicable homestead exemption and millage rate
17 changes. Any addition to the property after claiming the
18 senior property tax appraisal shall not be eligible for the
19 senior property tax appraisal.

20 (c) The Alabama Department of Revenue shall
21 promulgate the rules as are necessary for the implementation
22 and administration of the provisions of this amendment.

23 Section 2. An election upon the proposed amendment
24 shall be held in accordance with Amendment 555 to the
25 Constitution of Alabama of 1901, now appearing as Section
26 284.01 of the Official Recompilation of the Constitution of

1 Alabama of 1901, as amended, and the election laws of this
2 state.

3 Section 3. The appropriate election official shall
4 assign a ballot number for the proposed constitutional
5 amendment on the election ballot and shall set forth the
6 following description of the substance or subject matter of
7 the proposed constitutional amendment:

8 "Relating to Tuscaloosa County, proposing an
9 amendment to the Constitution of Alabama of 1901, to allow
10 certain qualified taxpayers in Tuscaloosa County to claim a
11 senior property tax appraisal on their ad valorem taxes.

12 "Proposed by Act _____."

13 This description shall be followed by the following
14 language:

15 "Yes () No ()."