

BALDWIN COUNTY REVENUE COMMISSIONER



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810-4-1-.21 Implementation of Senior Property Tax Appraisal in Baldwin County, Alabama.

(1) **PURPOSE** – This rule is issued pursuant to authority contained in Section 40-7-49, Code of Alabama, 1975, for the purpose of establishing guidelines and procedures for the uniform implementation of senior property tax appraisal from ad valorem taxes in Baldwin County, Alabama.

(2) **DEFINITIONS** – For the purpose of this rule, the following terms shall have the meanings ascribed herein:

(a) **Qualified taxpayer** – a person age 65 or older as of the October 1 lien date for which he or she claims the senior property tax appraisal and who has maintained any property in the county as his or her principal place of residence for at least 10 years prior to the year for which he or she is claiming the senior property tax appraisal.

(b) **Senior property tax appraisal** – freezes the assessed value of the property for the year prior to claiming the senior tax appraisal.

(c) **Principle place of residence** – Class III real property, to include land, residential dwelling, and curtilge, used by the owner as his or her single family owner-occupied residence.

(d) **Additions to property** – shall include any additional square footage added to the principle residence as well as any detached structure including, but not limited to, garages, storage building, pools, tennis courts and workshops.

(3) **PROCEDURES** – The following procedures are established to ensure the uniform implementation of senior property tax appraisal from ad valorem taxes in Baldwin County, Alabama.

(a) The senior property tax appraisal must be claimed in the same manner that a homestead exemption is claimed. In order to qualify for the senior property tax appraisal the taxpayer must be age 65 or older and must have maintained any property in the county as his or her principal place of residence for at least 10 years prior to claiming the senior property tax appraisal. The primary place of residence requirement may be cumulative in nature and does not require continued residency for 10 consecutive years prior to claiming the senior property tax appraisal. Proof of the residency requirements are the responsibility of the taxpayer.

(b) In order for any property to qualify for the senior property tax appraisal the property must have a prior year's assessed value in the name of the applicant as his or her principle place of residence.

(c) The assessed value of the property upon which the senior property tax appraisal is claimed shall be frozen at the assessed value for the year prior to claiming the senior property tax appraisal. The recipient of the senior property tax appraisal shall be subject to any applicable homestead exemption and millage rate changes.

(d) Any addition to the property after claiming the senior property tax appraisal shall not be eligible for the original senior property tax appraisal. In order for any addition to the property to qualify for the senior property tax appraisal the addition must have a prior year's assessed value in the name of the applicant as his or her principle place of residence.

(e) A taxpayer may withdraw their claim for the senior property tax appraisal at any time prior to the property taxes becoming delinquent.

(f) In the event a property upon which the senior property tax appraisal is assessed sells for non-payment of property taxes and is not redeemed prior to the next October 1, lien date, the senior property tax appraisal shall be forfeited.

(g) In the event a property upon which the senior property tax appraisal is assessed is destroyed or damaged to the point it is inhabitable, the senior property tax appraisal shall be forfeited, until such time as the property is repaired or rebuilt as the owner's principle place of residence, resulting in a new assessed value.

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Authority: Sections 40-2A-7(a)(5), Code of Alabama 1975 and Act 2007-210

History: New rule: Filed July 11, 2008