

40-9-19.1 Homesteads; constitutional provisions

(a) The governing body of any municipality may, upon the request of the board of education of such municipality, grant, by resolution, an exemption in whole or in part from the increased portion of any ad valorem property tax which has been increased pursuant to the procedures specified in Paragraph (f) of Amendment No. 373 to the Constitution of Alabama of 1901 for public school purposes, on homesteads of residents of such municipality over 65 years of age, or who are retired due to permanent and total disability, regardless of age, or who are blind, as defined in Section 1-1-3, regardless of age or whether such person is retired. Any homestead exemption granted pursuant to this section may be adjusted, rescinded or reinstated at any time upon the request of the board of education of such municipality by resolution of the governing body of such municipality. Any request made by a board of education regarding an exemption pursuant to this section shall be made by a resolution adopted by such board of education.

(b) The provisions of this section shall in no way annul or reduce exemptions provided under any other provisions of the Constitution and laws of Alabama.

History: Acts 1991, No. 91-563.