

40-9-21. County Over 65 and Disability Exemption

(a) In addition to the persons and property exempt from ad valorem taxation as prescribed in Section 40-9-1, the principal residence and 160 acres adjacent there to shall be exempt from ad valorem taxation for any resident of this state who is retired because he or she is permanently and totally disabled or who is 65 years of age or older, provided the net annual taxable income for the person claiming the exemption and that of his or her spouse is twelve thousand dollars (\$12,000) or less, as shown on such person's and spouse's latest United States income tax return or some other appropriate evidence acceptable to the department. In the event that such person and spouse are not required to file a United States income tax return, then an affidavit indicating that the net taxable income of such person and spouse for the preceding taxable year was twelve thousand dollars (\$12,000) or less shall be sufficient proof. Proof of age shall be required for an exemption claimed by residents over the age of 65. Proof of total disability may be, but shall not be limited to, the written certification of such total disability by any two physicians licensed to practice in this state. Any person who is drawing any pension or annuity from the armed services or a company or governmental agency because he or she is permanently and totally disabled shall automatically be granted a certificate of permanent and total disability by the department. In order to qualify for an exemption under this section, such principal residence must be a single-family residence owned and occupied by a person qualifying under this section.

(b) The department shall by regulation establish the criteria and proof required for an exemption based upon a person being "permanently and totally disabled" and shall issue certificates of disability to any person that meets such criteria and provides the required proof. Any person who is drawing any pension or annuity from the armed services, a private company, or any governmental agency because he or she is permanently and totally disabled shall automatically be granted a certificate of permanent and total disability by the department.

(Act 2012, No. 313)