

Alabama Department of Revenue - Property Tax Division

Regular Homestead Exemption Claim Affidavit

You may complete this form and send it to your county tax assessing official's office to claim the homestead exemptions under Section 40-9-19 (a)(1), (b), and (c) of the *Code of Alabama 1975*. These exemptions may also be claimed in person at your local office. If you are over the age of 65, blind, or permanently and totally disabled, you may qualify for a greater homestead exemption which must be initially claimed in person.

Section 1 - Property Information

County Name: _____ Parcel Number:

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Physical Address: _____
(Street Address)

_____ *(City)* *(State)* *(Zip Code)*

Mailing Address: Same as above? Yes No; please complete the section below:

_____ *(Street Address)*

_____ *(City)* *(State)* *(Zip Code)*

Section 2 - Ownership Information

Owner Name(s) as Deeded: _____

Date of Purchase/Conveyance: _____ *(Month / Day / Year)* Date of 1st Occupancy: _____ *(Month / Day / Year)*

Section 3 - Claim of Regular Homestead Exemption

I hereby claim the homestead exemptions provided by Section 40-9-19 (a)(1), (b), and (c) of the *Code of Alabama 1975*. I affirm that I, as owner, began occupying the property described above as my primary residence on the date of first occupancy as specified above. I also attest that I have no active homestead exemptions for any other property in this or any other county or state. Further, I understand that knowingly and willfully giving false information for the purpose of claiming a homestead exemption or for the purpose of assisting another person to claim a homestead exemption is punishable by penalty of twice the amount of any ad valorem tax which would have been due, retroactive for up to 10 years plus interest at a rate of 15 percent per year from the date the tax would have been due.

Signature: _____ Date: _____
(Owner)

Printed Name: _____

Sworn and subscribed before me on this _____ day of _____ 20____. Seal:

Signature Notary Public: _____

Commission Expires: _____
(Month / Day / Year)



VERNON BARNETT
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

CURTIS E. STEWART
Deputy Commissioner

MICHAEL D. GAMBLE
Deputy Commissioner


DONALD J. GRAHAM
Deputy Commissioner

DERRICK COLEMAN
Deputy Commissioner

January 10, 2020

MEMORANDUM

TO: Tax Assessing Officials

FROM: Robert W. Martin, Acting Director 
Property Tax Division

SUBJECT: Homestead Exemption Mail-in Claim Form (Act 2019-320)

Act 2019-320 revised the language in Section 40-9-19 of the *Code of Alabama 1975*, giving taxpayers the option to mail a form affidavit to initially claim the regular homestead exemptions provided by the new Sections 40-9-19(a)(1), (b), and (c). This act required the Alabama Department of Revenue (ADOR) to develop the form affidavit to be used beginning January 1, 2020.

The new form affidavit, titled "Regular Homestead Exemption Claim Affidavit," is available to taxpayers on the forms page of ADOR's website. Taxpayers who wish to claim regular homestead exemptions have a choice to either 1) mail this notarized form to your office or 2) visit your office to claim the exemption using your current in-person procedures.

Taxpayers claiming homestead exemptions that are based on age, disability, or income requirements must initially do so in person. However, after the initial claim, these taxpayers would continue to be allowed to verify their age, disability, or income by mail on a form provided by your office as has been provided under the 1983 Taxpayer Convenience Act (§40-7-2.1).

A copy of the "Regular Homestead Exemption Claim Affidavit" is attached for your review, so you can distinguish it from other forms which are not acceptable. If you have any questions, please call 334-242-1525.

RWM:bc
Attachment