

Transmittal Sheet For Notice Of Intended Action

Control: 810

Department or Agency: Revenue

Rule Nos: 810-4-1-11

Rule Title: Implementation of Senior Discount in Baldwin County, Alabama

New; Amended; Repealed; Adopt by Reference

Would the absence of the proposed rule significantly harm or endanger the public health, welfare, or safety? No

Is there a reasonable relationship between the state's police power and the protection of the public health, safety, or welfare? Yes

Is there another, less restrictive method of regulation available that could adequately protect the public? No

Does the proposed rule have the effect of directly or indirectly increasing the costs of any goods or services involved and, if so, to what degree? No

Is the increase in cost, if any, more harmful to the public than the harm that result from the absence of the proposed rule? N/A

Are all the facets of the rulemaking process designed solely for the purpose of, and so they have, as their primary effect, the protection of the public? Yes

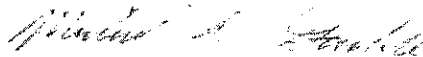
Does the proposed rule relate to or effect any matter of litigation which the agency is a party to concerning the subject matter of the purposed rule? No

Does the proposed rule have any economic impact? No

If the proposed rule has an economic impact, the proposed rule is required to be accompanied by a fiscal note prepared in accordance with subsection (f) of Section 41-22-23, Code of Alabama 1975.

Certification of Authorized Official

I certify that the attached proposed rule has been proposed in full compliance with the requirements of Chapter 22, Title 41, Code of Alabama 1975 and that it conforms to all applicable filing requirements of the Administrative Procedure Division of the Legislative Services Agency.



Signature of certifying officer

Date 06/20/2018

**ECONOMIC IMPACT STATEMENT
FOR APA RULE
(Section 41-22-23(f))**

Control No. 810 Department or Agency REVENUE

Rule No: 810-4-1-.11

Rule Title: Implementation of Senior Discount in Baldwin County, Alabama

 New Amend X Repeal Adopt by Reference

- NO This rule has no economic impact.
 YES This rule has an economic impact, as explained below:

1. NEED/EXPECTED BENEFIT OF RULE:
2. COSTS/BENEFITS OF RULE AND WHY RULE IS THE MOST EFFECTIVE, EFFICIENT, AND FEASIBLE MEANS FOR ALLOCATING RESOURCES AND ACHIEVING THE STATED PURPOSE:
3. EFFECT OF THIS RULE ON COMPETITION:
4. EFFECT OF THIS RULE ON COST OF LIVING AND DOING BUSINESS IN THE GEOGRAPHICAL AREA WHERE THE RULE IS TO BE IMPLEMENTED:
5. EFFECT OF THIS RULE ON EMPLOYMENT IN THE GEOGRAPHICAL AREA HERE THE RULE IS TO BE IMPLEMENTED:
6. SOURCE OF REVENUE TO BE USED FOR IMPLEMENTING AND ENFORCING THIS RULE:
7. THE SHORT-TERM/LONG-TERM ECONOMIC IMPACT OF THIS RULE ON AFFECTED PERSONS, INCLUDING ANALYSIS OF PERSONS WHO WILL BEAR THE COSTS AND THOSE WHO WILL BENEFIT FROM THE RULE:
8. UNCERTAINTIES ASSOCIATED WITH THE ESTIMATED BENEFITS AND BURDENS OF THE RULE, INCLUDING QUALITATIVE/QUANTITATIVE BENEFITS AND BURDEN COMPARISON:
9. THE EFFECT OF THIS RULE ON THE ENVIRONMENT AND PUBLIC HEALTH:

10. DETRIMENTAL EFFECT ON THE ENVIRONMENT AND PUBLIC HEALTH
IF THE RULE IS NOT IMPLEMENTED:

11. OTHER COMMENTS:

ALABAMA DEPARTMENT OF REVENUE
Property Tax

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-4-1-.11 Implementation of Senior Discount in Baldwin County, Alabama

INTENDED ACTION Repealed

SUBSTANCE OF PROPOSED ACTION: The department proposes to repeal 810-4-1-.11. During review with the Red Tape Reduction Act (Act 2013-88) it was determined that the time period for this rule has lapsed.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at **01:20 PM on Tuesday, August 14, 2018, Room 1203, First Floor**, Gordon Persons Building, located at 50 N Ripley Street, Montgomery, Alabama. Copies of the rule(s) can be obtained at <http://www.revenue.alabama.gov/tax-policy/>.

All interested parties may present their views in writing to the **Secretary of the Alabama Department of Revenue, Room 4131, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132** at any time following publication of the notice up until the conclusion of the hearing. Interested parties may also appear at the hearing to present their views.

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:

Tuesday, August 14, 2018

CONTACT PERSON AT AGENCY:

Meagan Barrett
Alabama Department of Revenue
4131 Gordon Persons Building
Montgomery, Alabama 36132
(334) 242-1380



Michael D. Gamble, Secretary
Alabama Department of Revenue

(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 discounts 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 who has maintained the property upon which they wish to claim a senior discount as his or her principal place of residence for at least 10 years prior to claiming the senior discount.

(b) Senior discount – the difference between the property taxes otherwise due and the property taxes due and payable as of October 1, 2006.

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

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

(a) The senior discount must be claimed in the same manner that a homestead exemption is claimed. In order to qualify for the senior discount the taxpayer must be age 65 or older and must have maintained the property upon which they wish to claim a senior discount as his or her principal place of residence for at least 10 years prior to claiming the senior discount. The property upon which the claim is made must have been assessed in the taxpayer's name as Class III residential property for the past 10 years.

(b) In order for a property to qualify, the property must have existed as a principal place of residence on October 1, 2005. Any residential property constructed after October 1, 2005 will not qualify for the senior discount.

(c) The property taxes due and payable on property which qualifies for the senior discount may never be greater than the amount of property taxes (not to include any interest, fees, or penalties that may have been applied) due and payable as of October 1, 2006. Regardless of any increase in the market value of the property or the amount of property tax millage levied, the property taxes due

and payable will be based on those property taxes due and payable as of October 1, 2006.

(d) A taxpayer may withdraw their claim for the senior discount at any time prior to the property taxes becoming delinquent. Should the taxpayer qualify for more than one exemption, the taxpayer may elect to claim the exemption that provides the greatest benefit.

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

(f) In the event a property upon which the senior discount is assessed is destroyed, the senior discount shall be forfeited, even if the residence is rebuilt as the owner's single-family owner-occupied dwelling.

Author: Will Martin, Property Tax Division

Authority: Sections 40-2A-7(a)(5) and 40-2-11, Code of Alabama 1975 and Act 2006-314

History: New rule: Filed October 4, 2007; effective November 8, 2007.

Repeal: Filed June 20, 2018; Effective