## BURR: FORMANLLP



## Special Property Tax Exemption for Jefferson County Homeowners Age 65 and Older -Deadline of April 30 to Claim

Article 03.29.2023

Last November, Jefferson County, Alabama voters approved a constitutional amendment granting homeowners age 65 and older an exemption to freeze the assessed value of their primary residence to its value in the preceding year. Qualified homeowners who apply for the exemption eliminate the increase in property taxes that would result from an increase in property value. This exemption applies to the primary residence of anyone 65 or older in Jefferson County, provided they have been the assessed owner of the property for at least the last 5 years. The exemption must be claimed no later than April 30, 2023.

Claiming the exemption is simple:

- Visit the Tax Assessor's Office in person with your driver's license: Jefferson County Tax Assessor, Gaynell Hendricks, Suite 170 Jefferson County Courthouse, 716 Richard Arrington Blvd Birmingham, AL 35203 Office; (205) 325-5505.
- Fill out and submit the Special Senior Property Tax Exemption form. The Tax Assessor's Office has the form, but here is a link to the form and the county's FAQ regarding the exemption – Jefferson County – Special Senior Exemption Links (jccal.org).

This exemption, which is in addition to other exemptions applicable to taxpayers 65 and older, must be claimed annually. Also, if one's property value goes down in the future, the homeowner can "refreeze" their property value at the lower value.

## RELATED PROFESSIONALS

William S. Hereford

## RELATED CAPABILITIES

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