

ALABAMA HOMESTEAD EXEMPTIONS

As defined in Code of Alabama, 1975; 40-9-19 through 40-9-21.1

STATE HOMESTEAD EXEMPTIONS				
ELIGIBILITY	ASSESSED VALUE LIMITATION	LAND AREA LIMITATION	COUNTY SCHOOL TAX COLLECTED	INCOME LIMITATION
Not over 65	Not more than \$4,000	Not more than 160 Acres		None
Over 65 yr. of age	No Maximum Amount	Not more than 160 Acres		None
Permanent & Total Disability Regardless of Age	No Maximum Amount	Not more than 160 Acres		None
Blind, Regardless of Age	No Maximum Amount	Not more than 160 Acres		None
COUNTY HOMESTEAD EXEMPTIONS				
Not over 65	Not more than \$2,000 *	Not more than 160 Acres	Yes	None
Person over 65	Not more than \$2,000 *	Not more than 160 Acres	Yes	Adjusted Gross Income of \$12,000 or more (STATE TAX RETURN)
Person over 65	Not more than \$5,000	Not more than 160 Acres	No	Adjusted Gross Income of less than \$12,000 (STATE TAX RETURN)
Permanent & Total Disability Regardless of Age	Not more than \$5,000	Not more than 160 Acres	No	None
Blind, Regardless of Age	Not more than \$5,000	Not more than 160 Acres	No	None
STATE, COUNTY & CITY - PRINCIPLE RESIDENCE EXEMPTION Title 40-9-21				
Over 65	None	Not more than 160 Acres	No	Not more than \$7,500 (Combined Taxable Income-Federal Tax Return)
Permanent & Total Disability Regardless of Age	None	Not more than 160 acres	No	None

A homestead exemption is defined as a single-family owner-occupied dwelling and the land thereto, not exceeding 160 acres. The Code establishes separate categories of exemptions on such homesteads. (Code of Alabama, 40-9-19, 20, &21).

* The Counties, Municipalities, or other taxing authority may grant a Homestead Exemption up to \$4,000 in assessed value.

February 7, 2006