

1 SB259
2 96848-2
3 By Senators Marsh, Beason, Erwin, Brooks, Bishop, French,
4 Smith, and Glover (Constitutional Amendment)
5 RFD: Finance and Taxation Education
6 First Read: 06-FEB-08

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8 SYNOPSIS: Under existing law, the Department of
9 Revenue supervises and regulates the periodic
10 reappraisal of all property in Alabama.

11 This bill would propose an amendment to the
12 Constitution of Alabama of 1901, to provide that
13 beginning in 2009 property would not be subject to
14 reappraisal more often than once every four years.

15 This bill would also require a county, at
16 the option of the property owner, to purchase
17 reappraised property at 80 percent of the new
18 appraised value.

19
20 A BILL
21 TO BE ENTITLED
22 AN ACT
23

24 To propose an amendment to the Constitution of
25 Alabama of 1901, to provide that property would not be subject
26 to reappraisal more often than once every four years; and to

1 require a county to purchase reappraised property at 80
2 percent of the new appraisal.

3 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

4 Section 1. The following amendment to the
5 Constitution of Alabama of 1901, as amended, is proposed and
6 shall become valid as a part thereof when approved by a
7 majority of the qualified electors voting thereon and in
8 accordance with Sections 284, 285, and 287 of the Constitution
9 of Alabama of 1901, as amended:

10 PROPOSED AMENDMENT

11 (a) On and after October 1, 2009, the
12 county-by-county reappraisal of all property in the State of
13 Alabama which is conducted and supervised by the Department of
14 Revenue pursuant to Chapter 7 of Title 40, Code of Alabama
15 1975, may not be conducted more often than once every four
16 years.

17 (b) When property is reappraised, the county making
18 the appraisal, at the option of the owner of the property,
19 shall purchase the property at a purchase price of 80 percent
20 of the new valuation.

21 Section 2. An election upon the proposed amendment
22 shall be held in accordance with Sections 284 and 285 of the
23 Constitution of Alabama of 1901, now appearing as Sections 284
24 and 285 of the Official Recompilation of the Constitution of
25 Alabama of 1901, as amended, and the election laws of this
26 state.

1 Section 3. The appropriate election official shall
2 assign a ballot number for the proposed constitutional
3 amendment on the election ballot and shall set forth the
4 following description of the substance or subject matter of
5 the proposed constitutional amendment:

6 "Proposing an amendment to the Constitution of
7 Alabama of 1901, to provide that beginning October 1, 2009,
8 property would not be subject to reappraisal more often than
9 once every four years and a county would be required to offer
10 to purchase property that is reappraised at 80 percent of the
11 new valuation.

12 "Proposed by Act _____."

13 This description shall be followed by the following
14 language:

15 "Yes () No ()."