

# EXEMPTIONS

Property Owners in the State of Alabama are entitled to certain exemptions that may reduce the amount of taxes owed. There is available a “regular” homestead exemption for taxpayers who own and occupy their home as their primary residence. **If you are 65 years of age or older, disabled, or blind, additional exemptions are available.**

All exemptions may be applied for throughout the year, but please note that all exemptions applied for this year after approval, will be effective for the next tax year and will not affect this tax bill. It is the responsibility of the property owner to notify the Revenue Commissioner's Office of any changes.

## COMMON EXEMPTIONS

<b>H1</b>	Taxpayers under the age of 65 that are not disabled.
<b>H2</b>	Taxpayers age 65 and older with an annual adjusted gross income of less than \$12,000 as reflected on the most recent state income tax return or some other appropriate evidence, OR who are retired due to permanent and total disability (regardless of age).
<b>H3</b>	Taxpayers age 65 and older with net taxable income of \$12,000 or less on the combined (taxpayer and spouse) Federal Income Tax Return OR Taxpayer is retired due to permanent and total disability (regardless of age). Exempt from all ad valorem taxes.
<b>H4</b>	Taxpayer is age 65 and older with adjust gross income greater than \$12,000 on their most recent Alabama Income Tax Return.