

Homestead Exemptions

A homestead is defined as a single-family owner-occupied dwelling and the land thereto, not exceeding 160 acres. The property owner may be entitled to a homestead exemption if he or she owns a single-family residence and occupies it as their primary residence on the first day of the tax year for which they are applying. [View 2013 Homestead Exemption Act memorandum.](#)

Visit your local [county office](#) to apply for a homestead exemption. For more information regarding homesteads and Title 40-9-19 through 40-9-21, view the [Code of Alabama 1975](#).

Exemptions

State Homestead Exemptions

Eligibility	Assessed Value Limitation	Land Area Limitation	Income Limitation
Not age 65 or older	Not more than \$4,000	Not more than 160 acres	None
Age 65 and over	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

Eligibility	Assessed Value Limitation	Land Area Limitation	County School Tax Collected	Income Limitation
Not age 65 or older	*Not more than \$2,000	Not more than 160 acres	Yes	None
Age 65 and over	*Not more than \$2,000	Not more than 160 acres	Yes	Adjusted Gross Income of \$12,000 or more (State Tax Return)

Eligibility	Assessed Value Limitation	Land Area Limitation	County School Tax Collected	Income Limitation
Age 65 and over	Not more than \$5,000	Not more than 160 acres	No	Adjusted Gross Income of \$12,000 or more (State Tax Return)
Age 65 and over	No maximum amount	Not more than 160 acres	No	Not more than \$12,000 (Combined Taxable Income-Federal Tax Return)
Permanent & Total Disability Regardless of Age	No maximum amount	Not more than 160 acres	No	None
Blind, Regardless of Age	Not more than \$5,000	Not more than 160 acres	No	None

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

State, County, & City – Principle Residence Exemption Title 40-9-21

Eligibility	Assessed Value Limitation	Land Area Limitation	County School Tax Collected	Income Limitation
Age 65 or older	No maximum amount	Not more than 160 acres	No	Not more than \$12,000 (Combined Taxable Income-Federal Tax Return)
Permanent & Total Disability Regardless of Age	No maximum amount	Not more than 160 acres	No	None

Homestead Types

Homestead Type	ACT 2013-295 (View 2013 Homestead Exemption Act memorandum)
H-1	Taxpayers under age 65 and who are not disabled—\$4,000 assessed value state and \$2,000 assessed value county.

Homestead Type	ACT 2013-295 (View 2013 Homestead Exemption Act memorandum)
H-2	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)—exempt from all of the state portion of the property taxes and \$5,000 of assessed value on the county portion of the ad valorem taxes, including school district ad valorem taxes.
H-3 (Age 65 and older)	Taxpayers age 65 and older with net taxable income of \$12,000 or less on the combined (taxpayer and spouse) Federal Income Tax Return – exempt from all ad valorem taxes.
H-3 (Disabled)	Taxpayer is permanently and totally disabled – exempt from all ad valorem taxes. There is no income limitation.
H-4	Taxpayer age 65 and older with income greater than \$12,000 on their most recent Alabama Income Tax Return—exempt from all of the state portion of the ad valorem taxes and receive the regular homestead exemption (\$2,000 assessed value) on county taxes.

Physician's Affidavit

This affidavit is used by physicians to verify taxpayer's permanent and total disability.