

APA-2  
11/96

**ALABAMA DEPARTMENT OF REVENUE**  
**Property Tax Division**

**NOTICE OF INTENDED ACTION**

**RULE NO. & TITLE**

810-4-1-.23                      Homestead and Principal Residence Exemptions from Property  
Tax

**INTENDED ACTION:**        Adopt a new rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to adopt the above rule which will establish guidelines on qualifications for the various homestead exemptions and the principal residence exemption from property taxes.

**TIME, PLACE, MANNER OF PRESENTING VIEWS:** A public hearing will be held at **2:00 p.m. on Wednesday, November 6, 2013, Room 1203, First Floor**, Gordon Persons Building, located at 50 N Ripley Street, Montgomery, Alabama. Copies of the rule(s) can be obtained at [www.revenue.alabama.gov/rulehear.html](http://www.revenue.alabama.gov/rulehear.html).

All interested parties may present their views in writing to the **Secretary of the Alabama Department of Revenue, Room 4131, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132** at any time during the thirty-five (35) day period following publication of the notice or by appearing at the hearing.

**FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:**

Wednesday, November 6, 2013

**CONTACT PERSON AT AGENCY:**

Patricia Toles  
Alabama Department of Revenue  
4131 Gordon Persons Building  
Montgomery, Alabama 36132  
(334) 242-1380



Michael D. Gamble, Secretary  
Alabama Department of Revenue