

2023 JEFFERSON COUNTY TAX EXEMPTION NOTICE



GAYNELL HENDRICKS * Tax Assessor

Room 170 * 716 Richard Arrington Jr Blvd N * Birmingham, AL 35203

Tel: (205) 325-5505 * Fax: (205) 325-5297

October 1, 2022

PIN:

PARCEL ID:

Complete and return by December 31, 2022 or exemption will be canceled.

Fold and place in envelope - return to:

Gaynell Hendricks
Tax Assessor
Room 170
716 Richard Arrington Jr
Blvd N
Birmingham, AL
35203

2023 Affidavit of Special Exemption Qualifications

Homestead exemptions apply to property used as taxpayers' primary residence as long as these are single-family, owner occupied dwellings. Homestead exemptions are available to homeowners who occupy their primary residence as of October 1 of the current tax year.

Our records indicate that your property may qualify for an exemption for the 2023 tax year. If so, this letter will help you renew your exemption.

If you are age 65 or older, please verify your age below. Remember to include your phone number so we may contact you if necessary. Homestead exemptions are also based on income for persons aged 65 or older. You must verify your 2021 income to qualify for the appropriate exemption.

- Indicate below whether your 2021 taxable income and adjusted gross income was more or less than \$12,000 as shown on your 2021 Federal and State Income tax returns.
- Sign this affidavit, and return it to our office before December 31, 2022.

RETURN BY DECEMBER 31, 2022.

Please answer the questions below as applicable:

- Were you the owner and occupant of this property October 1, 2022? Yes No
- Are you permanently 100% Medically Disabled? Yes No
- If YES, is your paperwork on file in the Tax Assessor's office?
(If yes to Both (#2 and #3), then skip questions 4-7. Skip to the signature below.) Yes No
- Were you 65 years of age or older before October 1, 2022? Yes No
- Your Date of Birth: _____ Spouse's Date of Birth: _____
- a. Did you file a 2021 Federal Income Tax Return? Yes No
b. Give TAXABLE INCOME as shown on 2021 FEDERAL RETURN on Line 15 Form 1040 including spouse income.
Total Taxable Income: \$ _____
- a. Did you file a 2021 State Income Tax Return? Yes No
b. Give ADJUSTED GROSS INCOME as shown on 2021 STATE RETURN Form 40 Line 10 Form 40A Line Form 40NR Line 12
Your Total Adjusted Gross Income: \$ _____

Failure to respond to this exemption recertification by Dec 31, 2022 may result in the taxpayer losing their total homestead exemption for 2023.

I hereby affirm that the information submitted on this form is true and correct to the best of my knowledge and that any fraudulent statement is subject to a penalty for perjury and shall be ordered to pay twice the amount of any ad valorem taxes which would have been due retroactive for a period of up to 10 years plus interest.

Homeowner's Signature

Spouse's Signature

Daytime Phone Number

**Gaynell Hendricks,
Jefferson County Tax Assessor**

THE HOMEOWNERS GUIDE TO SAVING ON YOUR PROPERTY TAXES

IMPORTANT TAX INFORMATION

Tax Assessor's Office - Birmingham
Room 170, Jefferson County Courthouse
716 Richard Arrington Jr. Blvd
Birmingham, AL 35203
(205) 325-5505

Dear Taxpayer,

Any questions regarding your Over65/Disability Exemption Application for tax year 2023 should be directed to the **Jefferson County Tax Assessor's Office**, Birmingham or Bessemer Courthouse.

1. The **LIEN DATE** is October 1st. That means that the property owners as of October 1st are responsible for that year's taxes. When you purchase or acquire property in Jefferson County, you must file a tax return with the Tax Assessor's Office by December 31.

2. Property taxes are paid in arrears. For example, 2022 taxes should be paid by the individual who owned the property as of **October 1, 2021**

3. Property taxes are not **PRORATED** ; 2022 taxes should be paid by the individual who owned the property as of October 1, 2021.

4. If **RELOCATION COMPANY** transfers it's title to a LLC or INC, it may not retain it's class III status.

5. **LIFE ESTATES** are an option for elderly parents who would like to convey property to their children. Life estates allow the property to maintain all of the exemptions that the parents qualify for until their passing.

Property Tax System

Board of Equalization / Appraisal Division - places value on real property	205 325-5566
Tax Collector - sends tax notices, collects and distributes money to taxing agencies	205 325-5500

WEBSITE: <http://eringcapture.jccal.org/caportal>

Please note you can now renew online. The website is <http://jeffconline.jccal.org>.