

# Homestead Types

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

As of 10/1/2023