

**A Homestead Exemption** is a tax break a property owner **may be entitled to if he or she owns a single-family residence and occupies it as his or her primary residence** on the first day of the tax year (October 1) for which the owner is applying. A Homestead Exemption must be requested at the Revenue Commission office, as it is not automatic. The following are the four types of homestead exemptions:

- **H1:** Homestead Exemption 1 is available to all citizens of Alabama who own and occupy single-family residences, including manufactured homes, as their primary residences and use their property for no other purposes. The amount of the exemption is \$4,000 in assessed value for State taxes and \$2,000 in assessed value for County taxes.

- **H2:** Homestead Exemption 2 is available to all citizens of Alabama who own and occupy single-family residences, including manufactured homes, as their primary residences, use their property for no other purposes AND who are legally blind (“20/200”) or age 65 and older with an annual adjusted gross income of \$12,000 or less as reflected on their most recent State Income Tax Return. This exemption is also available to taxpayers who are retired due to permanent and total disability (unable to work), regardless of age.

To verify permanent and total disability, owners must furnish proof via official disability awards letters from the Veterans Administration or Social Security as applicable, proof of disability income from private or government trust (Medicare card), or two official Alabama Department of Revenue Physician’s Affidavits of Permanent and Total Disability, provided one of the physicians is actively treating the taxpayer for his or her disability. This exemption is for all State taxes and County taxes up to \$5,000 in assessed value.

- **H3:** Homestead Exemption 3 is available to all citizens of Alabama who own and occupy single-family residences, including manufactured homes, as their primary residences, use their property for no other purposes AND who are age 65 and older with a combined taxable income of \$12,000 or less on their most recent Federal Income Tax Return. This exemption also applies for owners who are retired due to permanent and total disability (unable to work). An H3 exemption exempts property owners from all ad valorem taxes.

To verify permanent and total disability, taxpayers must furnish proof via official disability awards letters from the Veterans Administration or Social Security as applicable, proof of disability income from private or government trust (Medicare card), or two official Alabama Department of Revenue Physician’s Affidavits of Permanent and Total Disability, provided one of the physicians is actively treating the taxpayer for his or her disability.

- **H4:** Homestead Exemption 4 is available to all citizens of Alabama who own and occupy single-family residences, including manufactured homes, as their primary residences, use their property for no other purposes AND who are age 65 or over with a combined taxable income of greater than \$12,000 on their most recent Federal Income Tax Return and an adjusted gross income of greater than \$12,000 on their most recent Alabama State Income Tax Return. This exemption is for the State portion of the ad valorem taxes and \$2,000 of the assessed value on County taxes.

Exemptions should be applied for before December 31 of each year based upon status (owner occupied, age 65 or totally and permanently disabled) of property and owner on October 1.

Once you receive an exemption for disability or age you must claim this exemption each year. The Revenue Commission will mail a letter to you annually to make this claim; however, it is

your responsibility to make sure the claim is done each year. An H2, H3, or H4 exemption must be removed if the respective claim is not made each year.

**HOW TO APPLY FOR AN EXEMPTION:**

1. Call The Office of the Revenue Commissioner
2. Ask, "what items are needed for the exemption you are requesting"
3. If applying for a Homestead and over 65, bring a copy of your State and Federal Income Tax Returns
5. If applying for a Disability Exemption, must provide 2 medical statements OR social security award document stating permanent disability
6. If receiving an H2, H3, H4, over 65, or Disabled please remember to renew information annually

**Autauga County**

Kathy Rhodes Evans, Revenue  
Commissioner  
Autauga County Courthouse  
135 N. Court St., Suite D  
Prattville, AL 36067  
P: (334) 361-3707  
P: (334) 358-6750  
F: (334) 365-6985  
P: (334) 361-3712 Appraisal Office

P: (334) 687-7639

F: (334) 687-1579

P: (334) 687-7630 Appraisal Office  
Clayton Office

P: (334) 775-3474

F: (334) 775-1110

P: (334) 775-1112 Appraisal Office

.

**Baldwin County**

Teddy Faust, Jr., Revenue Commissioner  
Baldwin County Courthouse  
1705 U.S. Hwy 31 S  
Bay Minette, AL 36507  
Mailing Address:  
P.O. Box 1389  
P: (251) 937-0245  
F: (251) 580-1858  
P: (251) 937-0245 Appraisal Office

**Bibb County**

Angela Langston, Tax Assessor/Tax  
Collector  
Bibb County Courthouse  
8 Court Square W., Suite B, Room 102  
Centreville, AL 35042  
P: (205) 926-3105  
F: (205) 926-3125

**Barbour County**

Marshall Williams, III, Revenue  
Commissioner  
Barbour County Courthouse  
303 E. Broad St., Room 111  
Eufaula, AL 36027  
Eufaula

**Blount County**

Gregg Armstrong, Revenue Commissioner  
Blount County Courthouse  
220 Second Avenue E., Room 105  
Oneonta, AL 35121  
P: (205) 625-6868 Ext. 3111  
F: (205) 625-3909  
P: (205) 625-6868 Ext. 3250 Appraisal  
Office  
F: (205) 625-3992 Appraisal Office

**Bullock County**

Neara S. Reed, Revenue Commissioner  
Bullock County Courthouse  
217 N. Prairie St.  
Union Springs, AL 36089  
P: (334) 738-2888  
P: (334) 738-2750  
F: (334) 738-2984

**Butler County**

Deborah Crews, Revenue Commissioner  
Butler County Courthouse  
700 Court Square  
Greenville, AL 36037

Mailing Address:

P. O. Box 756  
P: (334) 382-3221  
F: (334) 382-0385

**Calhoun County**

Karen Roper, Revenue Commissioner  
Calhoun County Administration Building  
1702 Noble St., Suite 106  
Anniston, AL 36201  
P: (256) 241-2840  
P: (256) 241-2855  
P: (256) 241-2870  
F: (256) 231-1891

**Chambers County**

Wendy Y. Williams, Revenue Commissioner  
Chambers County Courthouse  
2 LaFayette St., Suite A  
LaFayette, AL 36862  
P: (334) 864-4390  
P: (334) 642-5350  
F: (334) 864-4387  
P: (334) 864-4379 Appraisal Office

**Cherokee County**

Dustin St. Clair, Revenue Commissioner

Cherokee County Courthouse  
260 Cedar Bluff Rd., Suite 102  
Centre, AL 35960  
P: (256) 927-5527  
F: (256) 927-5528

**Chilton County**

Tim Little, Revenue Commissioner  
Chilton County Courthouse  
500 Second Avenue N  
Clanton, AL 35045  
Mailing Address:  
P.O. Box 889  
P: (205) 755-0155  
F: (205) 280-7257  
P: (205) 755-0160 Appraisal Office

**Choctaw County**

David Sparrow, Revenue Commissioner  
Choctaw County Courthouse  
117 South Mulberry St., Suite 13  
Butler, AL 36904  
P: (205) 459-3359  
P: (205) 459-2412  
F: (205) 459-3369  
P: (205) 459-2042 Appraisal Office

**Clarke County**

Terry Norris, Revenue Commissioner  
Clarke County Courthouse  
114 Court St.  
Grove Hill, AL 36451  
Mailing Address:  
P.O. Box 9  
P: (251) 275-3376  
P: (251) 275-3377  
F: (251) 275-3498  
P: (251) 275-3010 Appraisal Office  
F: (251) 275-8517 Appraisal Office

**Clay County**

Ronald Robertson, Revenue Commissioner  
Clay County Courthouse

Ashland, AL 36251  
Mailing Address:  
P.O. Box 155  
P: (256) 354-2454  
F: (256) 354-7395  
P: (256) 354-4833 Appraisal Office

### **Cleburne County**

Joyce Fuller, Revenue Commissioner  
Cleburne County Courthouse  
120 Vickery St., Room 102  
Heflin, AL 36264  
P: (256) 463-2873  
F: (256) 463-7780  
P: (256) 463-5419 Appraisal Office

### **Coffee County**

Ronnie L. Burns, Revenue Commissioner  
Coffee County Courthouse  
301 East Grubbs St.  
Enterprise, AL 36330  
Mailing Address:  
P.O. Box 311606  
Enterprise, AL 36331  
P: (334) 347-8734  
P: (334) 308-1220  
Second Courthouse  
P.O. Box 411  
Elba, AL 36323  
P: (334) 897-2475  
F: (334) 897-2481  
Appraisal Office  
P.O. Box 39  
New Brockton, AL 36531  
P: (334) 894-6085  
F: (334) 894-5327

### **Colbert County**

Tommy Oswalt, Revenue Commissioner  
Colbert County Courthouse  
201 N. Main  
Tuscumbia, AL 35674  
Mailing Address:

P.O. Box 741010  
P: (256) 386-8530  
P: (256) 314-5804  
F: (256) 386-7360

### **Conecuh County**

Jimmy Bell, Revenue Commissioner  
Conecuh County Courthouse  
111 Court Square  
Evergreen, AL 36401  
Mailing Address:  
P. O. Box 533  
P: (251) 578-7019  
F: (251) 578-7002  
P: (251) 578-7026 Appraisal Office

### **Coosa County**

Debra Lamberth, Revenue Commissioner  
Coosa County Courthouse  
Rockford, AL 35136  
Mailing Address:  
P. O. Box 7  
P: (256) 377-4916  
F: (256) 377-1469  
P: (256) 377-2684 Appraisal Office

### **Covington County**

Chuck Patterson, Revenue Commissioner  
Covington County Courthouse  
1 Court Square  
Andalusia, AL 36420  
P: (334) 428-2540  
P: (334) 428-2630  
F: (334) 428-2575  
F: (334) 428-2695  
P: (334) 428-2632 Personal Property

### **Crenshaw County**

Michelle Boswell, Revenue Commissioner  
Crenshaw County Courthouse  
29 S. Glenwood Ave.  
Luverne, AL 36049  
Mailing Address:

P. O. Box 208  
P: (334) 335-6568 Ext. 231  
F: (334) 335-3616  
P: (334) 335-6568 Ext. 247 & 254 Appraisal  
Office

### **Cullman County**

Barry Willingham, Revenue Commissioner  
Cullman County Courthouse  
500 2nd Ave. SW  
Cullman, AL 35055  
Mailing Address:  
P.O. Box 2220  
Cullman, AL 35056  
P: (256) 775-4862 Ext. 284  
F: (256) 739-5982  
P: (256) 775-4777 Appraisal Office  
F: (256) 739-8171 Appraisal Office

### **Dale County**

Eleanor Outlaw, Revenue Commissioner  
Dale County Courthouse  
100 Court Square  
Ozark, AL 36360  
Mailing Address:  
P.O. Box 267  
Ozark, AL 36361  
P: (334) 774-2226  
F: (334) 774-5297  
P: (334) 774-7208 Appraisal Office  
P: (334) 445-0900 Business Personal  
Property

### **Dallas County**

Weida Sheehan, Tax Assessor  
Dallas County Courthouse  
105 Lauderdale St.  
Selma, AL 36702  
Mailing Address:  
P.O. Box 987  
P: (334) 874-2520  
F: (334) 876-4853  
P: (334) 874-2535 Appraisal Office

Tammy Jones King, Tax Collector  
P.O. Box 997  
P: (334) 874-2519  
F: (334) 876-4853

### **DeKalb County**

Tyler Wilks, Revenue Commissioner  
DeKalb County Courthouse  
206 Grand Ave. SW Suite 101  
Fort Payne, AL 35967  
P: (256) 845-8515  
F: (256) 845-8517

### **Elmore County**

Thomas "Lee" Macon IV, Revenue  
Commissioner  
Elmore County Courthouse  
100 East Commerce St.  
Wetumpka, AL 36092  
Mailing Address:  
P.O. Box 1147  
P: (334) 567-1184  
F: (334) 567-1116  
P: (334) 567-1428 Personal Property

### **Escambia County**

Thad Moore, Jr., Tax Assessor  
Escambia County Courthouse  
318 Belleville Ave.  
Brewton, AL 36426  
Mailing Address:  
P.O. Box 556  
Brewton, AL 36427  
P: (251) 368-8078  
P: (251) 867-0303

### **Etowah County**

Linda Barrett Vaughn, Revenue  
Commissioner  
Etowah County Courthouse

800 Forrest Ave., Room G-15

Gadsden, AL 35901

P: (256) 549-8114

P: (256) 549-5323

P: (256) 549-5382

F: (256) 549-8109

P: (256) 549-8115 Appraisal Office

F: (256) 544-5353 Appraisal Office

P: (256) 549-8143 Mapping Office

### **Fayette County**

Ruby Porter, Revenue Commissioner

Fayette County Courthouse

113 Temple Avenue N

Fayette, AL 35555

Mailing Address:

P. O. Box 337

P: (205) 932-6081

F: (205) 932-4541

### **Franklin**

Veronica Stancil, Revenue Commissioner

Franklin County Courthouse

Russellville, AL 35653

Mailing Address:

P. O. Box 248

P: (256) 332-8831

F: (256) 332-8809

P: (256) 332-8838 Appraisal Office

### **Geneva County**

Mary Ann Ellison, Revenue Commissioner

Geneva County Courthouse

200 North Commerce St.

Geneva, AL 36340

Mailing Address:

P. O. Box 326

P: (334) 684-5650

F: (334) 684-5602

P: (334) 684-5713 Appraisal Office

F: (334) 684-5602 Appraisal Office

### **Greene County**

Brenda Goree, Revenue Commissioner

Greene County Courthouse

400 Morrow Ave.

Eutaw, AL 35462

Mailing Address:

P. O. Drawer 510

P: (205) 372-3202

F: (205) 372-1506

P: (205) 372-3202 Appraisal Office

### **Hale County**

Mary Hamilton, Tax Assessor

Hale County Courthouse

1001 Main St., Room 3

Greensboro, AL 36744

P: (334) 624-3854

F: (334) 624-8725

P: (334) 624-0705 Appraisal Office

Andretta Skipper, Tax Collector

P: (334) 624-8341

### **Henry County**

Kristie Allums, Revenue Commissioner

Henry County Courthouse

101 Court Square Suite C

Abbeville, AL 36310

P: (334) 585-3043

P: (334) 585-6153

F: (334) 585-3890

P: (334) 585-1379 Appraisal Office

### **Houston County**

Starla Moss, Revenue Commissioner

Houston County Administration Building

462 N. Oates Street, 5th Floor

Dothan, AL 36303

Mailing Address:

P.O. Drawer 6406

P: (334) 677-4747

F: (334) 836-1303

P: (334) 677-4718 Appraisal Office

**Jackson County**

Jeff Arnold, Revenue Commissioner  
Jackson County Courthouse  
Scottsboro, AL 35768  
Mailing Address:  
P.O. Box 307  
P: (256) 574-9260  
F: (256) 574-9267  
P: (256) 574-9390 Appraisal Office  
P: (256) 574-9225 Appraisal Office

**Jefferson County**

Gaynelle Hendricks, Tax Assessor  
Jefferson County Courthouse  
716 Richard Arrington Blvd. N  
Birmingham, AL 35263  
P: (205) 325-5505  
F: (205) 325-5297  
J. T. Smallwood, Tax Collector  
P: (205) 325-5500  
F: (205) 325-4884  
Charles Winston, Assistant Tax Assessor  
Bessemer County Courthouse  
1803 3rd Avenue N Room 209  
Birmingham, AL 35020  
P: (205) 481-4127  
F: (205) 481-4128  
Grover Dunn, Assistant Tax Collector  
P: (205) 481-4131  
F: (205) 481-4207

**Lamar County**

David Boyett, Revenue Commissioner  
Lamar County Courthouse  
Vernon, AL 35592  
Mailing Address:  
P. O. Box 1170  
P: (205) 695-9139  
F: (205) 695-9971  
P: (205) 695-9994 Appraisal Office

**Lauderdale County**

Danny Hendrix, Revenue Commissioner  
Lauderdale County Courthouse  
Florence, AL 35631  
Mailing Address:  
P.O. Box 794  
P: (256) 760-5785  
F: (256) 760-5790

**Lawrence County**

Tommy Praytor, Revenue Commissioner  
Lawrence County Courthouse  
14451 Market Street Suite 103  
Moulton, AL 35650  
P: (256) 974-2473  
F: (256) 974-2430  
P: (256) 974-2457 Appraisal Office  
F: (256) 974-2567 Appraisal Office

**Lee County**

Oline Price, Revenue Commissioner  
Lee County Courthouse  
215 South Ninth St.  
Opelika, AL 36801  
Mailing Address:  
P.O. Box 999  
Opelika, AL 36803  
P: (334) 737-3655  
P: 1-855-212-8024  
F: (334) 705-5081

**Limestone County**

Brian Patterson, Revenue Commissioner  
Limestone County Courthouse  
100 S. Clinton St., Suite A  
Athens, AL 35611  
P: (256) 233-6433  
F: (256) 233-6692

**Lowndes County**

Connie Moorer Martin, Tax Assessor  
Lowndes County Courthouse

Corner of LaFayette and Washington  
Streets

Hayneville, AL 36040

Mailing Address:

P.O. Box 186

P: (334) 548-2588

F: (334) 548-5342

### **Macon County**

Iverson Gandy Jr., Revenue Commissioner

#### **Macon County Courthouse**

210 North Elm St.

Tuskegee, AL 36083

Mailing Address:

P.O. Box 830420

P: (334) 724-2603

P: (334) 724-2627

F: (334) 724-2622

P: (334) 724-2607 Appraisal Office

### **Madison County**

Cliff Mann, Tax Assessor

Madison County Courthouse

100 Northside Square Room 504

Huntsville, AL 35801

P: (256) 532-3350

F: (256) 532-6942

P: (256) 532-3350 Appraisal Office

F: (256) 532-6977 Appraisal Office

### **Marengo County**

Sharon Barkley, Revenue Commissioner

Marengo County Courthouse

101 East Coats Ave.

Linden, AL 36748

Mailing Address:

P. O. Box 480578

P: (334) 295-2214

F: (334) 295-2273

### **Marion County**

Barbara Cooper, Revenue Commissioner

Marion County Courthouse

Hamilton, AL 35570

Mailing Address:

P.O. Box 489

P.O. Box 2051 Appraisal Office)

P: (205) 921-3561

F: (205) 921-3676

P: (205) 921-4996 Appraisal Office

F: (205) 921-0721 Appraisal Office

### **Marshall County**

Michael Johnson, Revenue Commissioner

Marshall County Courthouse

424 Blount Ave.

Guntersville, AL 35976

P: (256) 571-7743

F: (256) 571-7747

P: (256) 571-7811 Appraisal Office

P: (256) 571-7812 Appraisal Office

### **Mobile County**

Kim Hastie, Revenue Commissioner

Mobile County Main Office

3925 Michael Square, Suite G

Mobile, AL 36609

Mailing Address:

P.O. Drawer 1169

P: (251) 574-4714

P: (251) 574-8530

F: (251) 574-5529

P: (251) 574-4721 Appraisal Office

F: (251) 574-4709 Appraisal Office

Don Davis, Judge of Probate

Mailing Address:

P.O. Box 7

P: (251) 574-8502

F: (251) 574-4737

### **Monroe County**

Fonde Melton, Revenue Commissioner

Monroe County Courthouse

65 N. Alabama Ave.

Monroeville, AL 36460

P: (251) 743-4107 Ext. 124  
F: (251) 575-3320

P: (334) 832-1250

F: (334) 832-1644

P: (334) 832-1303 Appraisal Office

F: (334) 832-2535 Appraisal Office

### **Montgomery County**

Janet Buskey, Revenue Commissioner

Montgomery County Courthouse

100 S. Lawrence St.

Montgomery, AL 36102

Mailing Address:

P.O. Box 1667

P: (334) 832-1250

F: (334) 832-1644

P: (334) 832-1303 Appraisal Office

F: (334) 832-2535 Appraisal Office

P: (334) 832-1327 Board of Equalization

### **Morgan County**

Amanda Scott, Revenue Commissioner

Morgan County Courthouse

302 Lee St. NE

Decatur, AL 35601

Mailing Address:

P.O. Box 696

Decatur, AL 35602

P: (256) 351-4696

P: (256) 351-4690

P: (256) 351-4694 Appraisal Office

F: (256) 351-4699

### **Perry County**

Christine C. Jackson, Revenue  
Commissioner

Perry County Courthouse

Marion, AL 36756

Mailing Address:

P.O. Box 117

P: (334) 683-2219

F: (334) 683-2201

P: (334) 683-2221 Appraisal Office

### **Pickens County**

Michelle Kirk, Revenue Commissioner

Probate Building

Phoenix Avenue, Courthouse Square

Carrollton, AL 35447

Mailing Address:

P.O. Box 447

P: (205) 367-2040

P: (205) 367-2043

F: (205) 367-204

### **Pike County**

Curtis Blair, Revenue Commissioner

Pike County Courthouse

120 W. Church St., Room 41

Troy, AL 36081

Mailing Address:

P.O. Drawer 1147

P: (334) 566-0706

P: (334) 566-1792

F: (334) 566-6382

P: (334) 566-7270 Appraisal Office

### **Randolph County**

Pamela Taylor, Revenue Commissioner

Randolph County Courthouse

Wedowee, AL 36278

Mailing Address:

P. O. Box 310

P: (256) 357-4343

F: (256) 357-2790

### **Russell County**

Naomi Elliott, Revenue Commissioner

Russell County Courthouse

1000 Broad St.

Phenix City, AL 36867

Mailing Address:

P.O. Box 669  
Phenix City, AL 36868  
P: (334) 298-6922  
P: (334) 298-7011  
F: (334) 448-4705

### **Shelby County**

Don Armstrong, Property Tax  
Commissioner  
Shelby County Property Tax Office

102 Depot St.  
Columbiana, AL 3505

Mailing Address:  
P.O. Box 1298  
P: (205) 670-6900  
F: (205) 670-6915

### **St. Clair County**

Elizabeth Mealer, Revenue Commissioner  
St. Clair County Courthouse  
1815 Cogswell Ave., Suite 205

Pell City, AL 35125

Pell City

P: (205) 338-9461

F: (205) 814-9541

Ashville

P: (205) 594-2460

F: (205) 594-2163

Second (Ashville) Courthouse Address:

165 5th Avenue Suite 200

Ashville, AL 35953

Send All Correspondence to Ashville  
Address

### **Sumter County**

Joyce Paige, Tax Assessor  
Sumter County Courthouse  
Courthouse Square  
Livingston, AL 35470

Mailing Address:

P.O. Box 277

P: (205) 652-2424

F: (205) 652-9456

P: (205) 652-2707 Appraisal Office

### **Talladega County**

Sally Flowers, Revenue Commissioner

Talladega County Courthouse

Talladega, AL 35161

Mailing Address:

P.O. Box 1119

Talladega

P: (256) 761-2123

P: (256) 249-8111

F: (256) 761-2019

P: (256) 480-7057 Appraisal Office

Sylacauga

P: (256) 249-3805

Second (Clayton) Courthouse:

400 N. Norton St.

Sylacauga, AL 35150

Send All Correspondence to Talladega  
Address

### **Tallapoosa County**

Eva Middlebrooks, Revenue Commissioner

Tallapoosa County Courthouse

125 Broadnax St., Room 106

Dadeville, AL 36853

P: (256) 825-7818

P: (256) 825-1099 Appraisal Office

F: (256) 825-1017

### **Tuscaloosa County**

Doster McMullen, Tax Assessor

Tuscaloosa County Courthouse

714 Greensboro Ave. Room 108

Tuscaloosa, AL 35401

P: (205) 349-3870 Ext. 240

P: (205) 349-3870 Ext. 385 Appraisal Office

F: (205) 785-6170 Appraisal Office

### **Walker County**

Jerry Guthrie, Revenue Commissioner

Walker County Courthouse  
1803 Third Ave.  
Jasper, AL 35501  
P: (205) 384-7267  
F: (205) 384-7000  
P: (205) 384-7298 Appraisal Office

**Washington County**

Mary Ann Dees, Revenue Commissioner  
Washington County Courthouse  
Court Street  
Chatom, AL 36518  
Mailing Address:  
P. O. Box 847  
P: (251) 847-2915  
F: (251) 847-3944  
P: (251) 847-3886 Appraisal Office

**Wilcox County**

Shelly Dale, Tax Assessor  
Wilcox County Courthouse  
100 Broad St.  
Camden, AL 36726  
Mailing Address:  
P.O. Box 237  
P: (334) 682-4625  
P: (334) 682-4476  
F: (334) 682-5684  
P: (334) 682-9731 Appraisal Office  
F: (334) 682-5684 Appraisal Office

**Winston County**

Sandra Thorn Wright, Revenue  
Commissioner  
Winston County Courthouse  
Double Springs, AL 35553  
Mailing Address:  
P. O. Box 160  
P: (205) 489-5166  
F: (205) 489-8926  
P: (205) 489-5263 Appraisal Office