

#### 40-9-21. Disabled senior citizens

In addition to the persons and property exempt from ad valorem taxation as prescribed in Section 40-9-1, the following shall also be exempt from ad valorem taxation: the principal residence and 160 acres adjacent thereto of any person who is totally disabled or who is 65 years of age or older having a net annual taxable income of \$7,500 or less, as shown on such person's and spouse's latest United States income tax return. In the event that such person and spouse are not required to file a United States income tax return, then an affidavit indicating that the net taxable income of such person and spouse for the preceding taxable year was \$7,500 or less shall be sufficient proof. Proof of age shall be furnished when the exemption provided herein is claimed. Proof of total disability may be, but shall not be limited to, the written certification of such total disability by any two physicians licensed to practice in this state. In order to qualify for exemption under this section, such principal residence must be a single-family residence owned and occupied by a person qualifying under this section.

History: Acts 1978, 2nd Ex. Sess., No. 78-48; Acts 1979, 1st Ex. Sess., No. 79-42.