

40-9-21.1. Homesteads; affidavit of verification.

Any law to the contrary notwithstanding, any person who is permanently and totally disabled and who qualifies for the homestead exemptions in Sections 40-9-19 and 40-9-21 shall not be required to annually claim such exemptions after the initial qualification, but may verify such condition each year thereafter by mail on a form affidavit to be provided by the tax assessor. Also, any person over the age of 65 who qualifies for the homestead exemptions under the income limitations provided in Sections 40-9-19 and 40-9-21 shall after the initial qualification be allowed to verify such eligibility each year by mail on a form affidavit to be provided by the tax assessor.
History: Acts 1987, No. 87-589.