

#### 40-9-2. Personal property; homestead claimants

Any person who is entitled to a homestead exemption under the provisions of Section 84 of Title 51 of the 1940 Code of Alabama, as amended, and who is also entitled to an exemption of household and kitchen furniture under the provisions of subdivision (11) of Section 40-9-1<S>, shall not be required to claim annually the said personal property exemption. Any such person is authorized to make a claim of said personal property prior to January 1 of any tax year; and if said claim is granted by the tax assessor, it shall be unnecessary to repeat the claim for subsequent tax years so long as such person is entitled to an exemption of such household and kitchen furniture; provided, that such claimed exemption shall not inure to the benefit of the grantee or successor of such person. It is the intent that the grantee or successor is required to make his own claim for such personal property exemption. In the event that any said household and kitchen furniture that has been previously claimed and allowed as exempt shall be or become for any tax year no longer exempt, the person required to pay the tax thereon shall notify the tax assessor prior to January 1 of the tax year in which such property becomes subject to tax of the fact that such property is no longer exempt; and the tax assessor shall thereupon list such property for taxation.

Any household and kitchen furniture that is legally claimed and allowed as exempt under this section or which shall become subject to tax after having been legally claimed and allowed as exempt or which is subject to taxation may be assessed as an escape for a period not exceeding five years and, in addition to all other penalties, fees, charges, taxes and interest allowed by law, shall bear a penalty of 15 percent of the taxes due.

The applicability of the provisions of this section shall be limited to persons who are entitled to a homestead exemption under said Section 84<S> of Title 51 of the 1940 Code of Alabama, as amended, and who are, in addition to said homestead exemption, entitled to an exemption of household and kitchen furniture under the provisions of subdivision (11) of Section 40-9-1<S>.